

THIRTEENTH ANNUAL REPORT

OF THE

Mass.
CONTROLLER OF COUNTY ACCOUNTS.

—
FEBRUARY, 1900.
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BOSTON :
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.

1900.

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Commonwealth of Massachusetts.

OFFICE OF THE SECRETARY, BOSTON, Feb. 1, 1900.

Hon. JAMES J. MYERS, *Speaker, House of Representatives.*

SIR:—I have the honor to transmit herewith, for the use of the Legislature, the thirteenth annual report of the Controller of County Accounts, for the year 1899 (Public Document, No. 29).

Very respectfully,

WM. M. OLIN,
Secretary.

Commonwealth of Massachusetts.

OFFICE OF CONTROLLER OF COUNTY ACCOUNTS,
COMMONWEALTH BUILDING, No. 65 BOWDOIN STREET,
BOSTON, Jan. 31, 1900.

To the Honorable Senate and House of Representatives.

In compliance with law, I have the honor to submit the thirteenth annual report of this office, covering the year ending with the thirty-first day of December, 1899.

The examination of the accounts of the various officials placed under the supervision of this office, made during the past year, has shown, on the whole, a very satisfactory condition of affairs, so far as relates to the proper keeping of records, filing of vouchers, payment of moneys to the parties properly entitled thereto, and prompt rendering of official accounts and settlement of the same where funds are required to be paid over to towns, cities, county or State.

The provisions of law have been found to be sufficiently broad to meet almost all needed requirements in the determination of the duties, so far as the financial affairs are concerned, of the county officials or court officers who receive and disburse public moneys, and over whom the controller has, in that regard, official supervision. Some questions as to the intent or construction of laws have inevitably arisen, but it has been possible in almost every instance to reach a satisfactory conclusion as to proper procedure by study of the statutes; therefore, I have at this time little to suggest as needed in legislation as to methods of accounting.

But, while the requirement of law is simply that the controller shall "in his annual report give such statements, facts and explanations, and make such suggestions and recommendations to the general court as, in his judgment, will tend to a simple, uniform and economical method of accounting for public funds," my judgment has coincided with that of my predecessor in this office; and it has appeared to me to

be my duty to the counties and the Commonwealth to go beyond the letter of the law in making statements, suggestions or recommendations, when such, in my judgment, were desirable to be made for the advantage of the counties or for the protection or benefit of such of the general public as may have business in county offices or courts, even if the statement or suggestion thus made should not directly relate to "methods of accounting."

With this explanation as to my conception of my duty or privilege, I submit the statements and suggestions which follow : —

THE LAND REGISTRATION ACT.

In section 11 of chapter 562 of the Acts of 1898, designated as "The land registration act," it is provided that the recorder and all assistant recorders "shall keep accurate accounts of all moneys received as fees or otherwise, which shall be subject to examination by the controller of county accounts, in the same manner as accounts of registers of deeds, and they shall pay over such moneys quarterly to the treasurer of the Commonwealth."

While an examination of the accounts of the court of registration is thus provided for, to be made by the Controller of County Accounts, no provision has been made for a report, or annual return, to this or any other department. During the past year there have been inquiries made of me as to the amount of business done and the financial statistics of the court; and it appears to me to be desirable, not only for the information of such of the general public as may be interested, but also and in a greater degree for the information of the Legislature, that such provisions of law as have heretofore been enacted, calling for annual returns not only from registers of deeds but as well from all other officers whose accounts are subject to examination by this office, should be extended to apply to the recorder of the court of registration.

I therefore recommend the enactment of the same provision of law as now applies to registers of deeds, as follows : —

AN ACT RELATING TO THE ACCOUNTS OF THE RECORDERS OF THE COURT OF REGISTRATION.

The recorder and all assistant recorders of the court of registration shall be subject to all the provisions of chapter four hundred and thirty-eight of the acts of the year eighteen hundred and eighty-seven, and acts in amendment thereof, so far as the same are applicable.

OFFICIAL HOURS IN REGISTRIES OF DEEDS.

Under this heading, in my report for 1896, I made the following statement and recommendation :—

Owing to the fact that there have been no legally established hours for the opening and closing of the offices of the registers, there has been in some counties opportunity for unfair advantage to be gained by one party over another in placing upon record papers of importance to opposing interests. I have been informed that in some instances papers have been taken to the home of a register in the evening and left with him for record. It can readily be seen that, if such papers should be put upon record as of the day when left in the hands of the register, innocent parties might suffer great injury.

I therefore recommend that the hours in which the offices of the registers of deeds shall be open to the public shall be established by the registers in each county, and proper notice thereof be given ; said hours not to be less than seven each day, excepting Saturday, on which day the hours shall not be less than three, and that no instrument shall be recorded outside of the hours so established.

In my report for 1898 I renewed, in substance, the same recommendation.

A decision which has just been rendered by the supreme court furnishes, to my mind, conclusive evidence of the need of legislation in the line above recommended. The decision referred to was in the case of *Rufus H. Orne et al. v. W. N. Barstow*, and the facts and decision are (according to the report in a daily paper) as follows :—

The case was a petition to enforce a mechanic's lien, and the certificate of the register of deeds showed that it was filed on a date too late to make the filing effective. Evidence was introduced at the trial, however, to show that the petitioner's counsel went to the office of the register at East Cambridge on the afternoon of Saturday, Feb. 12, 1898, which would have enabled him to file the certificate in time had the office been open for business. The office was, however, closed for the day, it being between 1.30 and 2 P.M. The attorney succeeded in getting into the

office, but the register refused to accept the certificate. The attorney was, however, given an envelope by the register, put the certificate in it, and, going out of the building, shoved the envelope under the outside door.

"He was watched," says the court, "by the register's clerk, and the fair inference is that the clerk took the envelope, which was on the register's desk on Monday morning. . . . We are of opinion that on the facts proved the statement was filed on Saturday afternoon.

"We shall go no further in our decision than this case requires. We shall not undertake to decide whether the register had a right, under Public Statutes, to close his office as early as he did, so far as to exonerate himself from liability had some one come to the office and found it empty. But he was there. With his knowledge and assent the instrument was left within the inclosure of the office or its approach, for the purpose of being recorded. It was taken into custody by his servants or agents. He undertook to refuse legal effect to the deposit, it is true, but in our opinion that was beyond his power. It was the petitioners' right, if they found the register in his office on a week day and during daylight, to insist on their statement being filed forthwith, and it is no answer to say that the register might have been absent without liability under the law. As the petitioners did all they could do or were bound to do, the register's conduct did not affect their rights."

While this decision was given upon a matter where perhaps no large sum or great interest was involved, it evidences the possibility under the law, as thus defined, that serious injustice may be done innocent parties, where large amounts and important interests may be at stake. For illustration, application is made to an individual or corporation for a loan on a mortgage. The usual examination is made by a competent lawyer or examiner of titles; he finds at 5 o'clock P.M. (the customary hour of closing the registry) that the title is vested in the applicant, and there is no encumbrance on the property, and he so reports to his principal. The papers have all been drawn, and, the signatures being affixed, the money is at once paid over, and the mortgage is mailed, or presented for record the following morning, with full confidence and apparently absolute knowledge that the title is perfect and that there is no encumbrance entitled to priority.

But it happened that on the previous day the register either remained for some purpose, or was induced to return to his office, after the usual closing hour, and an attachment, mortgage or deed to another party of the same property was received by him or his clerk, which, under the law as now

defined, obtained priority of record, and as a consequence impaired or perhaps rendered absolutely valueless the security which had been given for the payment of the loan.

Many other instances might be given in which equal injustice could occur, but they will readily present themselves to any legal mind, and I will let one illustration suffice.

It surely is not a desirable or reasonable condition of affairs, where such important interests may be at stake, that there shall be no limit excepting daylight as to the time when a paper can go on record if the register can be found or induced to be in his office, with the enforced sequence that the examiner of a title can never be sure as to what the records of a day may show, unless he watches the registry until the last vestige of daylight disappears.

It would further follow that, in order to be sure that his paper is to have the necessary priority in recording, he must be at the registry at sunrise the next morning; for, as daylight only is the legal limit, the custom which has heretofore been followed by the registers of placing papers received before the customary hour of opening the office on record as of that hour (thus giving every man an equal standing, whether he comes in person or his papers are received by mail before that hour), no longer can be relied upon. Vigilance, early and late, must take the place of calm confidence of security sanctioned by law or custom.

I believe the registers to be, without exception, careful, conscientious men, striving to serve the public without fear or favor. It is an injustice to them that there should be opportunity for question as to their reasons or motives in the conduct of their offices; and such opportunity certainly exists when it is possible for a friend of the register, or a man with money to spare, to have the privilege of placing an attachment, lien or other paper on record before or after the usual hours, if he can only persuade the register to be in the office at such a time as best suits the purpose of the intending depositor.

It seems to me that there is urgent need of legislation in the line proposed, both for the protection of the public and the registers. While it may not be wise to establish absolutely uniform hours in all the counties,—because the con-

venience of the public should be consulted, and the hours which may be suitable for Middlesex or Suffolk might be very inconvenient in Barnstable or Dukes County, on account of the running of trains or other means of conveyance, — the fixing of the proper hours is only a matter of detail, which can be easily arranged by consultation with the various registers. Having in mind the necessary discrimination as to districts, I recommend that fixed hours be established in the offices of the registers of deeds in all the counties, and that no paper shall go on record outside the hours thus established; or perhaps a simple and equally efficacious provision, that any paper received for record in a registry of deeds after the established or customary hour of closing such registry shall go on record as of the established hour upon which the registry is next opened to the public.

SIMPLIFYING THE TRANSFER OF TITLE TO PROPERTY.

In my last report I recommended the passage of an act designed to simplify the transfer of title to property. The act proposed not only was approved by the registers of deeds and many leading lawyers throughout the State, but also after being considered section by section by the Abstract Club of Boston (an organization composed of lawyers, many of them authorities in their profession in all matters relating to conveyances of property), was formally approved by vote of the members.

The proposed act was favorably reported upon by the committee to which it was referred, and, as Senate No. 265, was passed in the Senate, but failed to be enacted in the House.

I have been so urgently requested to again bring the subject to the attention of the General Court, both by registers of deeds and by conveyancers whose experience and knowledge is most extensive in this line of legal work, and I am so fully convinced that the proposed legislation would result in an almost incalculable saving of expense to the counties and the State, with absolutely no disadvantage to any person or interest, that I feel it my duty to once more recommend the passage of the act, as follows: —

AN ACT TO SIMPLIFY THE TRANSFER OF TITLE TO PROPERTY.

Be it enacted, etc., as follows :

SECTION 1. In a conveyance of property the word "grant" shall have the full force, meaning and effect of the words "give, grant, bargain, sell and convey," and shall be applied and construed accordingly, but no one of said words shall import any covenant or warranty whatsoever.

SECTION 2. In a conveyance of property the word "release" or the word "quitclaim" shall have the full force, meaning and effect of the words "convey, remise, release and forever quitclaim," and shall be applied and construed accordingly.

SECTION 3. In an assignment of mortgage of real or personal estate the word "assign" shall have the full force, meaning and effect of the words "assign, transfer and set over," or any of them, and shall be applied and construed accordingly. The word "assign" so used shall of itself operate to vest in the assignee all and every interest of the assignor under the mortgage so assigned, in the mortgaged estate, and in or to the note, debt, or claim thereby secured, and any and all insurance policies held therewith.

SECTION 4. The word "mortgage" used in the granting clause of a conveyance of property shall be deemed equivalent to the word "grant," as defined in section one of this act.

SECTION 5. It shall not be necessary, in any instrument affecting the title of real estate, to express either the payment or the receipt of consideration. The execution and delivery of the instrument shall imply valid consideration to the same extent to which a recital of consideration would imply it.

SECTION 6. It shall not be necessary, in any conveyance of property, to employ the clause known as the habendum, or any other clause similar or equivalent thereto, or to express any use. It shall not be necessary to use the word "heirs" to convey an estate in fee simple, but every conveyance shall have the same effect as if the grant had been to the grantee, his heirs and assigns, unless otherwise expressly stated.

SECTION 7. In every conveyance of property all rights, easements, privileges and appurtenances belonging to the granted estate or used therewith shall be included in the conveyance and passed thereby, unless the contrary shall clearly be made to appear in the deed, and it shall never be necessary to enumerate or mention them.

SECTION 8. In a discharge or release of mortgage of real or personal estate it shall not be necessary to use any word of grant by the holder of the mortgage to the release, or to use the word "heirs," but any words fairly importing that the debt or condition of the mortgage has been paid, satisfied or performed, shall be sufficient.

SECTION 9. In a conveyance of property it shall not be necessary to insert any words of covenant in the form heretofore employed; but the words "full covenants" or "warranty covenants" shall have the full force, meaning and effect of the words: "And the grantor for himself and his heirs, executors and administrators, covenants with the grantee, his heirs and assigns, that he is lawfully seized in fee simple of the

granted premises; that they are free from all encumbrances; that he has good right to sell and convey the same to the grantee, his heirs and assigns forever, as aforesaid; and that he will, and his heirs, executors and administrators shall, warrant and defend the same to the grantee and his heirs and assigns forever, against the lawful claims and demands of all persons," and shall be construed and applied accordingly. Exceptions from such covenant may be made by any apt words.

SECTION 10. In such a conveyance the words "special covenants," or "limited covenants," or "quitclaim covenants," or "qualified covenants," shall have the full force, meaning and effect of the words, "and the said grantor for himself and his heirs, executors and administrators, covenants with said grantee and his heirs and assigns that the premises are free from all encumbrances made by him; and that he will, and his heirs, executors and administrators shall, warrant and defend the same to the said grantee and his heirs and assigns forever, against the lawful claims and demands of all persons claiming by, through or under him, but against none other," and shall be construed and applied accordingly. Exceptions from such covenant may be made by any apt words.

SECTION 11. In a mortgage of property the use of the words "statutory power of sale" shall be sufficient, without more, to create a power of sale in the holder of the mortgage; and said words "statutory power of sale" shall have the full force, meaning and effect of the words: "But if default shall be made in the performance or observance of the foregoing condition or any part thereof, then the grantee, his executors, administrators or assigns, may sell the granted premises, or such portion as may remain subject to this mortgage, in case of any partial release thereof, with all the improvements that may be thereon, at public auction, either as a whole or by parcels; and in case of a sale by parcels, the purchaser of any parcel shall take good title, even though sufficient sums may have been already realized from sale of the other parcel or parcels to satisfy all lawful claims hereunder; such sale to be on or near the granted premises or at the place designated in the mortgage, without notice or demand, except giving notice of the time and place of sale as herein provided; and in their own name or names, or as attorney of the grantor for that purpose hereby duly authorized, convey the same absolutely and in fee simple to the purchaser accordingly; and out of the proceeds of such sale retain all sums then secured by this deed (whether then or thereafter payable), with interest and all costs and expenses, and one per centum of the purchase money for the services of the grantee in making said sale; paying the surplus, if any, to the grantor, his heirs or assigns on demand; and such sale shall forever bar the grantor, and all persons claiming under the grantor, from all right and interest in the premises at law and in equity. And it is mutually agreed that the benefit of any entry shall enure to any purchaser at said sale who shall be held to claim thereunder in case of any defect in the sale; that the grantee or his assigns may purchase at said sale, and that no other purchaser shall be answerable for the application of the purchase money. And the grantor doth further covenant with the grantee and his executors, administrators and assigns, that on such sale he or they will, upon request, execute and deliver such a release as

shall confirm said sale, and vest the title to the premises sold in the purchaser thereof:" and shall be applied and construed accordingly. Modification of this power of sale may be made by any apt words. But, before selling, the holder of the mortgage shall publish notice of the time and place of sale once a week for three successive weeks in some newspaper published in the city or town, or, if there be no such newspaper, then in some newspaper published in the county where the mortgaged premises are; and the first of such publications shall not be less than twenty-one days before the day of sale.

SECTION 12. In a mortgage of property the words "to secure payment of," or any apt words signifying the existence of a debt, obligation or undertaking on the part of the mortgagor, shall be sufficient to create a condition, without the use of any technical expression heretofore employed.

SECTION 13. In a mortgage of land the following words shall be imported as matter of law, whether therein expressed or not, unless a contrary intent is made clearly to appear in the mortgage: "and *provided, also*, that, until some breach of any of the conditions of this deed, the grantee shall have no right to sell or to enter and take possession of the premises or take the rents and profits thereof."

SECTION 14. In this act the word "property" shall mean and include all property, real, personal and mixed; the word "grantor" shall mean and include the grantor or grantors, and his, her, its or their executors, administrators and assigns; and the word "grantee" shall mean and include the grantee or grantees, and his, her, its or their heirs, successors and assigns.

SECTION 15. In this act the word "land" shall include lands, tenements, hereditaments and all rights and interests in and to the same.

SECTION 16. Nothing contained in this act shall be construed to invalidate the legal effect of other forms of conveyance.

SECTION 17. Forms similar to those in the following schedule may be used in cases where they are applicable, and they may be adapted to other cases by such variations as circumstances may require, to wit: —

SCHEDULE OF FORMS.

1. [Warranty Deed.]

Be it known that I, A. B. of grant unto C. D. of with warranty covenants [the quitclaim deed should be similar in form, but should contain, in place of the words "warranty covenants," the words of section ten] all that parcel of land situate, etc. And I, E. B., wife of the said A. B., release to the grantee all my rights of dower and homestead in the said premises, or [I have no wife].

Witness hand and seal the day of , in the year eighteen hundred and ninety-nine.

[Acknowledgment.]

ss:

Acknowledged by said A. B. at Boston, the third day of January, eighteen hundred and ninety-nine.

Before me, G. H.

Justice of the Peace.

2. [Deed of Mortgage.]

Be it known that I, A. B., of for dollars to me paid, mortgage unto C. D. of with warranty covenants all that parcel of land situate, etc.

Provided, that if I shall pay to the grantee the sum of dollars in year from the date hereof, with interest at the rate of per centum per annum, payable semi-annually, and until payment of the said sum and interest shall pay all taxes, charges and assessments laid upon the said premises, and upon the note and debt hereby secured, and insure and keep insured against fire the buildings thereon for not less than dollars, in such insurance office or offices and upon such terms as the holder of this mortgage shall approve, payable to him in case of loss, then this deed and a promissory note for the said sum and interest, bearing the same date herewith, made by me and payable to the grantee or order at the times aforesaid, shall be void.

The grantee shall have the statutory power of sale.

And I, E. B., wife of the said A. B., release to the grantee all my rights of dower and homestead in the said premises, or [I have no wife].

Witness hand and seal the day of , in the year eighteen hundred and ninety-nine.

[Acknowledgment.]

3. [Transfer of a Mortgage.]

Be it known that I, C. D., the present holder of a mortgage given by A. B., to dated the third of January, eighteen hundred and ninety-nine, and recorded with the Suffolk deeds, libro folio , assign the said mortgage unto E. F.

Witness my hand and seal the eleventh day of February, in the year eighteen hundred and ninety-nine.

[Acknowledgment.]

4. [Discharge of a Mortgage.]

Be it known that I, C. D., the present holder of a mortgage given by A. B., to dated the third of January, eighteen hundred and ninety-nine, and recorded with Suffolk deeds, libro folio , do acknowledge the satisfaction of the said mortgage.

Witness my hand and seal the sixth day of April, in the year eighteen hundred and ninety-nine.

[Acknowledgment.]

SECTION 18. The fees for recording instruments drawn in accordance with the provisions of this act shall be the same as now required by law; but in no case shall the charge for recording a deed be less than fifty cents, and for recording a mortgage less than one dollar.

BONDS OF MEDICAL EXAMINERS.

The Statutes of 1893, chapter 257, provide that "All bonds of public officers, required by law to be deposited with county treasurers, shall at least once a year be examined

as to their sufficiency by the controller of county accounts or by one of his deputies. If it appears that any such bond is insufficient, said controller shall report the fact to the superior court or to some justice thereof, and said court shall cause a record of that fact to be made by its clerk; and said court or any justice thereof, in term time or vacation, shall require the party or person who gave such bond to give a new one, satisfactory to the court, within such time as it shall order."

Bonds of medical examiners are among those required by law to be deposited with county treasurers. These bonds are required to be for the sum of five thousand dollars, which is a larger amount than that required of any other official whose bond is by law deposited with the county treasurers.

The provision of the statute above quoted, viz., that, if the controller finds a bond of a medical examiner to be insufficient, he shall report the facts to the superior court and a new bond shall be supplied satisfactory to the said court, would naturally lead to the supposition that the original bond was subject to the same examination and had met the same approval as is required for the new one. This would still further be reasonably expected, in view of the fact that the bonds of many other officers deposited with county treasurers are by law required first to have been approved by the said court.

But there is in reality no provision of law requiring pre-examination and approval of original bonds of medical examiners, before deposit with the county treasurers, by the superior court, or, in fact, by any other legalized authority.

In section 5 of chapter 26 of the Public Statutes it is provided only that "Each medical examiner and the associate medical examiner for Suffolk county shall, before entering upon the duties of his office, be sworn and give bond with sureties to the treasurer of the county, in the sum of five thousand dollars, for the faithful performance of his duties."

In section 6 of the same there is a provision (now repealed by the act directing the controller to make an annual examination of bonds) "that the superior court shall each year examine into the sufficiency of all bonds given under the

preceding section," which again by inference would imply that the original bond was examined by the court.

It seems to me to be plain that the lack of provision for original examination was an unintentional omission, and that correction thereof should be made, so that the bonds may more surely be "sufficient" when deposited with the treasurers, thus avoiding a possible insufficiency during the weeks or months before they may come under the scrutiny of the controller in his annual examinations. There are now associate medical examiners in many counties beside Suffolk.

I recommend the passage of the following act :—

AN ACT RELATING TO BONDS OF MEDICAL EXAMINERS.

SECTION 1. Each medical examiner and each associate medical examiner shall, before entering upon the duties of his office, be sworn and give bond to the treasurer of the county, with sufficient sureties, to be approved by the superior court, or some justice thereof, in the sum of five thousand dollars, for the faithful performance of such duties. If he fails to give such bond for thirty days after his appointment, such appointment shall be void.

SECTION 2. Section five of chapter twenty-six of the Public Statutes is hereby repealed.

SECTION 3. This act shall take effect upon its passage.

REPAIRS OF COUNTY BUILDINGS BY DAY WORK.

The closing paragraph of chapter 137 of the Acts of 1897 reads as follows :—

Nothing contained in this section shall be construed to prevent county commissioners from causing county buildings to be repaired by day work, whenever, in the unanimous judgment of the board, to be expressed in a vote, the best interests of the county require such a course ; but no bill in excess of eight hundred dollars for repairs done by day work shall be paid by the county treasurer, unless such a vote appears upon the records of the county commissioners.

It seems to me to be an unnecessary and unwise restriction that repairs by day work, which are generally small in extent and limited in cost, shall only be legally made by the *unanimous* judgment of the board of county commissioners. I see no reason why this expenditure should be an

exception to the otherwise invariable rule that a “majority” shall decide.

It also appears to me that the further provision in the paragraph above quoted, viz., “but no bill in excess of eight hundred dollars for repairs done by day work shall be paid by the county treasurer, unless such a vote appears upon the records of the county commissioners,” is seriously objectionable, not only in that it necessitates that the treasurer shall leave his office and make an examination of the records of the commissioners before he can pay such a bill, but especially because it fails to provide any voucher for the files of the treasurer that such a vote was passed by the commissioners.

The payment of moneys for other purposes on the order of the commissioners can only be made by the treasurer when the order is signed by a majority of the commissioners and attested by their clerk, thus furnishing a voucher for the treasurer which can be readily inspected by the controller when examination is made of the accounts of the treasurer.

In promotion of uniformity of system, and to provide a proper voucher for the files of the treasurer, I recommend the passage of the following act: —

AN ACT RELATING TO REPAIRS OF COUNTY BUILDINGS BY DAY WORK.

SECTION 1. The last paragraph of chapter one hundred and thirty-seven of the acts of the year eighteen hundred and ninety-seven is hereby amended by the erasure of the word “unanimous,” between the words “the” and “judgment,” and by the insertion between the words “unless” and “such,” in the last line, of the words “upon or with the bill the clerk of the county commissioners has duly certified that,” so that the paragraph shall read as follows: Nothing contained in this section shall be construed to prevent county commissioners from causing county buildings to be repaired by day work, whenever, in the judgment of the board, to be expressed in a vote, the best interests of the county require such a course; but no bill in excess of eight hundred dollars for repairs done by day work shall be paid by the county treasurer, unless upon or with the bill the clerk of the county commissioners has duly certified that such a vote appears upon the records of the county commissioners.

SECTION 2. This act shall take effect upon its passage.

EXPERT WITNESSES IN CRIMINAL PROCEEDINGS AND
INQUESTS.

Question has arisen during the past year as to the amount to be allowed by trial justices, or in the lower courts, as witness fees to so-called experts, chiefly members of the medical profession. There appears to be no provision of law governing this expense. Bills for such service have been presented ranging from five to fifty dollars for a day's attendance. I find in chapter 379 of the Acts of 1885 a provision in section 2, which, while it does not apply to witnesses before the courts, shows the judgment of the Legislature of that year as to the value to be placed on the time and services of a physician as a witness at an autopsy; and it seems to me it might well be a guide in fixing the compensation to be allowed such a witness in a case before a court.

While, to my mind, it is perhaps reasonable that a man who has spent years of study and practice upon the human body (and thus acquired knowledge which is sometimes of exceptional value in cases before the courts) should receive larger compensation for his time and knowledge than a common witness who can only testify as to certain facts, and whose evidence, therefore, is valuable only to that extent, it nevertheless appears to me that every citizen owes a modicum, at least, of his time, knowledge and services to the Commonwealth, whose laws are his safeguard to the full possession of those inalienable rights of "life, liberty and the pursuit of happiness" which all desire, and that he should willingly make some sacrifice of personal comfort and financial gain for the purpose of the proper enforcement of such laws. That this responsibility and duty has been taken into account in the enactment of laws is evidenced by the fact that the statutes require service from all men, when called for by the Commonwealth, as witnesses or jurors, whether rich or poor, possessed of professional knowledge or lacking all qualifications acquired from books. A merchant, banker, manufacturer or lawyer may have spent as many years and as much study in acquiring knowledge of his business or profession, and his time may be as valuable to him in his

business as that of a member of the medical profession is to him, and yet he is required to serve as a witness without compensation beyond that given to all.

It seems to me that it is desirable, if not absolutely necessary, for the assistance of justices of courts in their efforts to keep court expenses within their proper limits, that the Legislature shall fix a maximum amount to be allowed such expert witnesses. I do not, however, submit any bill to that end, because I have reason to believe that one containing such a provision has been written by a judge of one of the courts, and that it will be presented for your consideration.

STENOGRAPHERS IN INQUESTS HELD BY JUSTICES OF THE LOWER COURTS.

In examining the accounts of one of the county treasurers, I found a bill for the services of a stenographer in a post-mortem inquest held by a justice of a district court. As I was unaware of any law providing for the employment of a stenographer in an inquest held by such a justice, excepting in "railway cases," in which the expense is not a county charge (Statutes of 1896, chapter 302), or in "election cases" (Statutes of 1895, chapter 355), I asked the opinion of the Attorney-General as to the legality of such employment. For the information of the Legislature and the judges of the courts concerned I present the opinion received, so that knowledge may be had of the privilege of justices in such cases under the law as thus interpreted; and thus, if it appears necessary, opportunity may be taken for amendment.

The question upon which I asked the opinion of the Attorney-General was divided into two parts:—

1. Is the justice of a district court holding an inquest authorized to employ the services of a stenographer at the expense of the county?

2. If the justice is not so authorized, has the district attorney the right to direct that the evidence in such cases shall be stenographically reported?

In reply, the Attorney-General, after quoting the provisions of Statutes of 1896, chapter 302 (which relate solely to railway cases), says as follows:—

It is clear that as to such inquests a bill for the stenographic report of inquests is payable by the State Treasurer, when duly approved by the justice, and afterwards by the Board of Railroad Commissioners.

Statutes of 1898, chapter 548, section 304, provides for inquests into the conduct of elections in certain cases. In such cases section 307 of the same chapter authorizes the justice to employ a stenographer, whenever he deems it necessary. Presumably the stenographer's bill in such cases is payable from the county treasury.

There is no other statute authorizing the employment of a stenographer by a justice holding an inquest; and the inference is very strong that where the statute does not specially authorize such employment the justice has no right to have the testimony taken at the expense of the county. If the general authority confided to him to conduct inquests included the power of employing a stenographer, there would be no occasion for the statutes above referred to. Moreover, excepting as required by the district attorney for his use in conducting criminal prosecutions, there is no more occasion for the employment of a stenographer in an inquest than in any other trial before the justice.

I am of opinion, therefore, that a justice holding an inquest, excepting in cases where it is expressly authorized by statute, has no power to authorize the employment of a stenographer at the expense of the county.

It is otherwise with district attorneys. The duties of those officers are general in their nature, and may be said to comprise whatever in their discretion they may deem necessary for the prosecution of crime and the conviction of the criminal. It is often of the utmost importance, in cases of homicide, that the testimony before the justice at the inquest be accurately reported and preserved for future use. One of the principal purposes, indeed, of such inquests is to obtain evidence bearing upon the question of the homicide, and to secure and preserve the statements of persons who may be familiar with the circumstances, particularly of those who, by reason of their interest in the defendant, may later be unwilling to furnish evidence against him.

No statute expressly authorizes the incurring of such expenses; but it would be, in my judgment, a serious impairment of the usefulness of a district attorney to require him to find a definite statutory authority for every expense necessarily incurred by him in prosecuting criminals and punishing crime. He is the direct representative of the people, and is responsible to them for the efficient performance of his duty to prosecute and convict persons guilty of offences against the law. It has certainly been the constant practice of district attorneys to employ stenographers to take testimony at inquests, and have the same written out for their use; and the assistance afforded by the testimony produced at the inquest has in many cases been of great value to the prosecution.

I am of opinion, therefore, that in his discretion the district attorney may direct that the testimony taken at an inquest where crime is suspected be taken stenographically, and written out for his use in the subsequent conduct of the case.

I do not deem it necessary to rely for this authority upon the provisions

of Public Statutes, chapter 217, section 4, the language of which is: "All legal costs and expenses arising in criminal prosecutions, including the fees of grand and traverse jurors for travel and attendance therein, unless paid by the party prosecuted, shall be paid by the respective counties in which they occur." I am not at all sure that the fair construction of this language would include the expense in question. I prefer to rest my conclusions upon the general powers of district attorneys, as above stated.

HOSEA M. KNOWLTON,
Attorney-General.

THIRD DEPUTY CONTROLLER.

By chapter 477 of the Acts of 1898 the controller was authorized to appoint a third deputy to assist him in the discharge of the duties of his office. This was in response to my repeated requests for additional assistance, on account of the increased work given me by the legislation of recent years.

I asked the Legislature to provide the same salary for this deputy as had been allowed the other deputies upon the establishment of the office, viz., fifteen hundred dollars per annum. This was not accorded, but the amount of one thousand dollars was allowed.

I have good reasons for believing that the smaller amount was recommended by the committee through the erroneous impression that the services to be rendered would be chiefly in the line of a typewriter's work. This was not the fact. The enlarged duties of the office demanded the services of another deputy to properly perform the important work of examination of official accounts, and the greatly increased correspondence required the assistance of a stenographer and typewriter.

Instead of asking for authority to appoint two persons to separately perform these duties, I proposed, as a measure of economy, that another deputy should be given me, my intention being to thus obtain in the person of one man and for one salary the assistance needed, both in the inspection of accounts and in the clerical work of the office. The third deputy was by the act as passed to "have the same powers as the other deputies of the controller." It was necessary that he should perform the same duties and take the same responsibilities.

It proved to be next to impossible to find a man qualified

both as an accountant and as a typewriter who desired to take the position at the salary fixed. Finally, when I had almost given up hope of finding any one qualified for the position who was willing to take it under the conditions, my present third deputy, experienced as an accountant and capacitated as a typewriter, accepted the appointment with the understanding that I would at the first opportunity recommend that the salary of the position be made to correspond with the work to be done and the responsibility to be taken. He has proven himself to be thoroughly competent and well equipped for the dual duties required of him.

In my judgment, the salary fixed is inadequate to the position and insufficient to secure and retain the services of such a man as the best interests of the Commonwealth require. I therefore recommend and urge the passage of the following :—

AN ACT TO ESTABLISH THE SALARY OF THE THIRD DEPUTY IN THE
OFFICE OF THE CONTROLLER OF COUNTY ACCOUNTS.

The salary of the third deputy in the office of the controller of county accounts shall be fifteen hundred dollars per annum from and after the first day of January, nineteen hundred.

THE TABULATIONS.

While the tables in the Appendix present the receipts and expenditures in the detail required by law, I collate from them certain aggregate showings which appear to me to be of interest in connection with the consideration of county affairs, as follows (only round numbers are used) :—

Cash received by county treasurers in 1898,	. . .	\$4,452,600 00
Cash received by county treasurers in 1899,	. . .	3,935,800 00
Decrease in 1899,	. . . . .	<u>\$516,800 00</u>
Cash in the hands of county treasurers Dec. 31, 1899,	. . .	\$612,000 00
Available funds (for general purposes) in the hands of county treasurers (included in above) Dec. 31, 1899,	. . .	261,000 00
County debts Dec. 31, 1897, not including State highway account,	. . . . .	2,189,000 00
County debts Dec. 31, 1898, not including State highway account,	. . . . .	2,863,000 00
County debts Dec. 31, 1899, not including State highway account,	. . . . .	3,149,600 00

	1898.	1899.
Interest paid on county debts, . . .	\$117,000 00	\$133,000 00
Interest received on county funds, . .	39,000 00	35,000 00
County taxes collected,	1,989,000 00	1,946,000 00

Comparative receipts for certain specified accounts : —

From defendants in criminal prosecutions,	291,000 00	300,000 00
From writs, entries and other civil fees, .	115,000 00	99,000 00
From naturalization fees,	8,000 00	7,000 00
From fees of registers of deeds, . . .	100,000 00	131,000 00
From fees for licensing dogs (Suffolk County excepted),	165,000 00	172,000 00

Comparative expenditures for certain specified accounts : —

To officers (including certification), by inferior courts and trial justices, . . .	60,000 00	43,000 00
To witnesses, by inferior courts and trial justices,	42,000 00	40,000 00
For salaries and clerical assistance in county offices (Suffolk excepted), . .	331,000 00	332,000 00
For salaries and expenses, inferior courts and trial justices,	267,000 00	272,000 00
For costs and expenses in supreme and superior courts,	288,000 00	282,000 00
To medical examiners, inquests and for care of insane,	46,000 00	52,000 00
To auditors, masters and referees, . .	24,000 00	21,000 00
For building county buildings,	466,000 00	405,000 00
For repairing, furnishing and improving county buildings,	82,000 00	123,000 00
For care, fuel, lights and supplies in county buildings, other than penal institutions, .	105,000 00	108,000 00
For care and support of prisoners, including salaries,	418,000 00	411,000 00
For highways, bridges and land damages, including State highways,	521,000 00	439,000 00
For law libraries,	28,000 00	24,000 00
For truant schools,	50,000 00	52,000 00

Considering first the figures derived from the annual returns of the county treasurers, and which relate only to the financial status of the counties, I present the following : —

COMPARISON OF COUNTY RECEIPTS FOR 1898 WITH 1899.

It appears that the moneys received by the treasurers from all sources, including taxes and borrowed money, — in other words, all the funds passing through their hands, —

were, exclusive of the balances at the end of the year, less in amount than for the previous year by the sum of \$516,800.

This decrease, the returns show, was largely in amounts received for taxes, which were \$43,000 less, and in the amounts of money borrowed, which show a diminution of \$478,000; while in a number of items there was a small increase of receipts, which offsets the reduction in the large items first mentioned, and produces the net result stated.

THE COUNTY DEBTS.

The debts of the counties when added together show an increase in each of the three years for which the figures are given, although the increase for 1899 over 1898 is much less than that of 1898 over 1897; the increase in 1898 being \$674,000, while the increase in the past year amounts to but \$286,600; but this increase in the aggregate debt of the counties is not to be taken (as would perhaps be inferred if no explanation were made) as indicating that all or even a majority of the counties have increased their liabilities during the past year, for there are, in fact, only four of the counties which show an increase, while all the others show a decrease, of either large or small amount; and the comparatively large increase in one of these four counties, viz., Franklin, is in a great degree apparent rather than real, for the reason that it has arisen from the borrowing of money for the building of the "Northfield bridge," for which the county is called upon to temporarily supply the funds needed in the prosecution of the work; but when the bridge is completed the total cost is to be apportioned, and at least four-fifths of the expense is to be reimbursed the county by the towns directly benefited.

In order that the actual facts may clearly appear, I present below a table showing both the debt of each county, and the increase or decrease of the same, on December 31 of the two years under consideration.

Essex, one of the largest, and Nantucket, one of the smallest, of the counties are omitted from the table, as they have the good fortune and proud distinction of being free from debt. Suffolk also is omitted, because its financial

affairs are by law exempted from the scrutiny of this office, and no reliable figures are available.

Comparative Showing of County Debts for the Years 1898 and 1899.

	County Debts in 1898.	County Debts in 1899.	Increase.	Decrease.
Barnstable, .	\$4,500 00	\$3,600 00	—	\$900 00
Berkshire, .	120,000 00	110,000 00	—	10,000 00
Bristol, . .	1,005,000 00	1,130,000 00	\$125,000 00	—
Dukes, . .	5,000 00	5,000 00	—	—
Franklin, .	44,500 00	53,000 00	8,500 00	—
Hampden, .	240,000 00	230,000 00	—	10,000 00
Hampshire, .	60,000 00	53,000 00	—	7,000 00
Middlesex, .	944,000 00	1,030,000 00	86,000 00	—
Norfolk, .	90,000 00	75,000 00	—	15,000 00
Plymouth, .	70,000 00	60,000 00	—	10,000 00
Worcester, .	280,000 00	400,000 00	120,000 00	—
	\$2,863,000 00	\$3,149,600 00	\$339,500 00	\$52,900 00

THE INTEREST ACCOUNT.

The interest account shows an increase in the amount paid out and a decrease in the amount received.

The increased amount of interest paid is an inevitable result of the increase of the county debts, while the decrease in interest received is in part accounted for by the low rates which have prevailed for the use of money, and in part by the fact that the cash balances in the hands of the treasurers have, as a rule, been smaller than for the previous year.

TAXES COLLECTED.

The county taxes collected show a decrease of \$43,000 in 1899 from the amount received for the same account in 1898, not a large difference, but still slightly in favor of the tax payers.

RECEIPTS AND EXPENDITURES FOR CERTAIN ACCOUNTS.

The items of receipts and expenditures following the heading of "Comparative receipts for certain specified accounts" are derived both from the annual returns of the county treasurers and from the returns of various other officers. They are not intended as a showing of the total receipts and expenditures, excepting for the items specified, which, to my mind, appear to be of special interest.

In the Appendix, which follows, will be found the complete returns of all the offices.

Respectfully submitted,

CHARLES R. PRESCOTT,

Controller.

APPENDIX.

TABLE No. 1. — *Returns of County Treasurers for the Year ending Dec. 31, 1899.*

RECEIPTS.

TREASURER.	County.	County Tax.	LOANS.		Interest.	FINES, COSTS AND FEES.				Clerks of Courts, Fees.	Registers of Deeds, Fees.
			Permanent.	Temporary.		Sheriff, Supreme and Superior Courts.	Inferior Courts and Trial Justices.	Jailers and Masters of Houses of Correction.			
Edward L. Chase, . . .	Barnstable, . . .	\$31,000 00	-	\$9,000 00	-	\$75 00	\$191 55	\$25 00	\$311 55	\$2,173 97	
George H. Tucker, . . .	Berkshire, . . .	104,000 00	\$35,000 00	27,000 00	\$317 74	913 86	1,482 93	84 80	1,183 30	4,390 60	
George F. Pratt, . . .	Bristol, . . .	300,000 00	180,000 00	160,000 00	8,622 89	2,608 20	1,831 15	781 70	2,246 45	7,318 34	
Jonathan H. Munroe, . . .	Dukes County, . . .	9,000 00	-	13,100 00	-	-	45 98	-	51 55	273 25	
E. Kendall Jenkins, . . .	Essex, . . .	210,000 00	-	150,000 00	1,445 02	5,437 61	4,171 26	623 75	4,069 73	13,434 85	
Eugene A. Newcomb, . . .	Franklin, . . .	55,000 00	-	33,854 23	-	165 00	-	250 00	1,102 45	1,628 75	
M. Wells Bridge, . . .	Hampden, . . .	146,000 00	-	100,000 00	2,792 04	796 79	3,809 27	-	2,989 20	8,073 35	
Edwin H. Banister, . . .	Hampshire, . . .	65,000 00	-	39,000 00	903 33	598 74	110 20	30 00	701 75	2,420 80	
Joseph O. Hayden, . . .	Middlesex, . . .	488,200 00	132,000 00	200,000 00	17,777 08	7,451 25	2,517 83	296 60	7,144 90	32,130 35	
Henry Paddock, . . .	Nantucket, . . .	4,821 69	-	-	-	10 00	-	-	63 00	386 70	
Charles H. Smith, . . .	Norfolk, . . .	160,000 01	-	150,000 00	950 72	1,021 50	1,187 30	229 58	1,640 85	10,814 28	
Albert Davis, . . .	Plymouth, . . .	109,000 00	-	45,000 00	65 09	2,651 75	941 03	170 75	1,307 55	6,195 19	
Edward A. Brown, . . .	Worcester, . . .	264,000 00	160,000 00	-	2,502 32	5,055 61	2,295 33	100 00	3,772 45	13,684 50	
		\$1,946,021 70	\$507,000 00	\$917,954 23	\$35,376 23	\$26,785 31	\$18,583 83	\$2,592 18	\$26,584 73	\$102,924 93	

TABLE No. 1.—Returns of County Treasurers for the Year ending Dec. 31, 1899—Continued.

RECEIPTS.

TREASURER.	County.	Naturalization.	Jailers and Masters of Houses of Correction. (Labor, Board and Sundries.)	Highways and Bridges.	Truant Schools.	Peddlers' Licenses.	Miscellaneous.	Dog Licenses.	Balance on Hand Jan. 1, 1899.	Total Receipts.
Edward L. Chase, . . .	Barnstable, . .	-	\$133 87	\$800 00	-	\$50 00	\$12 60	\$2,957 40	\$4,524 07	\$51,255 01
George H. Tucker, . . .	Berkshire, . .	\$553 00	12,339 19	278 88	\$1,505 00	99 00	12 95	9,106 20	28,392 87	226,815 32
George F. Pratt, . . .	Bristol, . .	960 00	35,924 49	1,966 60*	1,733 17	165 00	306 72†	18,254 40	184,767 13	907,486 24
Jonathan H. Munroe, . .	Dukes County, . .	-	-	100 00	-	-	5 00	458 20	668 63	23,702 61
E. Kendall Jenkins, . . .	Essex, . .	1,257 00	2,298 72	30 11	4,827 43	188 00	97 76	20,965 70	51,587 72	470,434 66
Eugene A. Newcomb, . .	Franklin, . .	270 75	2,262 05	540 00	48 00	40 00	461 17	4,425 20	15,369 11	115,416 71
M. Wells Bridge, . . .	Hampden, . .	760 00	8,667 46	90 00	2,764 46	87 00	97 05	11,712 00	45,289 32	333,827 94
Edwin H. Banister, . . .	Hampshire, . .	226 00	1,342 34	-	-	40 00	1 95	5,905 70	12,002 22	119,283 03
Joseph O. Hayden, . . .	Middlesex, . .	1,023 00	40,744 43	17,749 63	6,014 39	340 00	22 41	39,289 40	188,147 19	1,180,848 46
Henry Paddock, . . .	Nantucket, . .	-	-	-	-	-	-	325 20	100 70	5,707 29
Charles H. Smith, . . .	Norfolk, . .	220 00	12,676 67	7 90	1,230 19	72 00	200 04	15,637 10	23,239 12	379,127 26
Albert Davis, . . .	Plymouth, . .	294 00	449 18	1,278 75	476 73	120 00	27 22	13,146 60	23,531 96	204,655 80
Edward A. Brown, . . .	Worcester, . .	1,938 00	8,920 31	-	2,074 86	392 00	726 96	29,573 60	111,596 59	606,632 53
		\$7,506 75	\$125,658 71	\$22,841 87	\$20,734 23	\$1,593 00	\$1,971 83	\$171,846 70	\$689,216 63	\$4,625,192 86

* New Bedford and Fairhaven bridge.

† New Bedford district court and addition to New Bedford court house, \$65.

TABLE No. 1. — *Returns of County Treasurers for the Year ending Dec. 31, 1899* — Continued.

EXPENDITURES.

TREASURER.	County.	Interest.	Debts and Loans.	Salaries, County Officers and Assistants, fixed by Law.	Clerical Assistance in County Offices.	Salaries and Expenses, District and Police Courts.	Care and Support of Prisoners in Jails and Houses of Correction, including Salaries.	Criminal Costs in Superior Courts.	Civil Expenses in Supreme and Superior Courts.	Trial Justices.
Edward L. Chase, . . .	Barnstable, . .	\$582 71	\$9,900 00	\$5,375 00	\$695 13	\$4,248 08	\$3,293 03	\$4,182 40	\$2,316 01	-
George H. Tucker, . .	Berkshire, . .	5,347 10	72,000 00	11,451 60	2,698 40	18,472 55	29,618 46	5,158 22	4,930 90	\$120 90
George F. Pratt, . . .	Bristol, . . .	44,523 50	215,000 00	21,113 00	8,985 01	21,992 52	84,520 03	18,894 83	14,752 61	-
Jonathan H. Munroe, .	Dukes County,	302 79	13,100 00	2,200 00	300 00	826 52	364 50	177 28	828 79	-
E. Kendall Jenkins, . .	Essex, . . .	2,458 34	150,000 00	26,900 00	14,111 17	39,309 84	54,763 54	24,315 48	19,652 60	4,289 81
Eugene A. Newcomb, .	Franklin, . .	2,814 21	25,500 00	6,365 60	1,353 00	5,694 31	6,853 14	2,225 82	4,649 64	-
M. Wells Bridge, . . .	Hampden, . .	11,331 53	125,000 00	13,490 60	12,432 78	20,303 73	21,326 18	3,676 12	17,398 71	-
Edwin H. Banister, . .	Hampshire, . .	3,667 18	37,000 00	7,532 20	2,871 02	6,358 23	8,529 04	5,188 28	4,798 09	-
Joseph O. Hayden, . .	Middlesex, . .	42,436 67	246,000 00	33,986 66	58,609 71	70,828 71	111,956 59	24,323 65	45,003 44	2,595 27
Henry Paddock, . . .	Nantucket, . .	-	-	1,500 00	25 00	-	230 85	-	502 20	323 84
Charles H. Smith, . . .	Norfolk, . . .	5,532 78	165,000 00	16,600 01	15,794 08	21,107 08	33,962 32	15,891 56	10,946 56	-
Albert Davis,	Plymouth, . .	3,824 99	72,404 06	9,400 00	5,118 64	13,904 88	10,451 76	13,409 39	7,767 36	-
Edward A. Brown, . . .	Worcester, . .	10,727 22	40,000 00	23,155 00	30,321 44	37,989 85	45,202 09	14,661 37	16,633 30	4,130 39
		\$133,549 02	\$1,170,904 06	\$179,069 67	\$153,315 38	\$261,036 30	\$411,071 56	\$132,104 40	\$150,180 21	\$11,460 21

TABLE No. 1. — *Returns of County Treasurers for the Year ending Dec. 31, 1899* — Continued.

EXPENDITURES.

TREASURER.	County.	Transportation, County and Special Commission- ers.	Medical Examiners and Inquests. Inane.	Auditors, Masters and Referees.	Building County Buildings.	Repairing, Fur- nishing, etc., County Buildings.	Care, Fuel, Lights, Supplies, etc., in County Buildings.	Highways, Bridges and Land Damages.	Law Libraries.	Truant Schools.
Edward L. Chase, . . .	Barnstable, .	\$217 34	\$1,013 04	\$155 05	-	\$1,130 09	\$951 31	\$11,784 37	\$311 45	-
George H. Tucker, . . .	Berkshire, .	115 86	2,288 41	823 65	-	4,136 96	3,704 65	9,992 18	1,741 30	\$1,795 02
George F. Pratt, . . .	Bristol, . .	473 03	5,980 58	1,940 50	\$104,684 59	16,922 13	15,814 94	193,552 16*	4,848 30	4,869 71
Jonathan H. Munroe, . . .	Dukes County,	16 00	95 40	217 75	-	89 11	497 61	3,132 89	111 55	-
E. Kendall Jenkins, . . .	Essex, . .	440 07	9,525 86	3,803 62	-	5,604 83	12,572 21	32,436 49	4,257 00	9,297 83
Eugene A. Newcomb, . . .	Franklin, . .	341 66	1,032 38	765 58	-	1,362 40	2,408 90	39,950 63	873 20	100 00
M. Wells Bridge, . . .	Hampden, . .	259 46	4,080 59	1,407 98	-	15,633 34	8,602 12	13,477 10	2,000 00	5,051 72
Edwin H. Banister, . . .	Hampshire, .	136 83	1,194 75	75 00	-	1,464 93	4,211 71	7,217 95	1,002 55	100 00
Joseph O. Hayden, . . .	Middlesex, .	436 21	10,855 16	4,995 58	169,394 83	22,183 38	27,101 61	48,480 97	3,023 00	15,997 11
Henry Paddock, . . .	Nantucket, .	-	47 50	-	-	18 13	621 64	1,821 69	-	-
Charles H. Smith, . . .	Norfolk, . .	181 45	3,174 63	2,083 41	17,299 13	415 30	9,672 01	30,037 52	-	3,633 42
Albert Davis, . . .	Plymouth, .	319 17	3,065 74	925 00	-	1,364 36	3,085 00	11,938 13	2,000 00	2,301 44
Edward A. Brown, . . .	Worcester, .	689 31	9,552 12	3,403 12	113,854 31	52,064 08	18,503 84	35,108 03	3,938 00	9,029 51
		\$3,626 39	\$51,904 16	\$20,596 24	\$405,132 86	\$122,389 04	\$107,747 55	\$438,930 11	\$24,106 35	\$52,175 76

* Including New Bedford and Fairhaven bridges, \$184,163.79

TABLE No. 1. — *Returns of County Treasurers for the Year ending Dec. 31, 1899* — Concluded.

EXPENDITURES.

TREASURER.	County.	Miscella- neous.	Dog Damages, and Dog Money refunded.	BALANCE IN TREASURY DEC. 31, 1899.			Total.	Amount of County Debt Dec. 31, 1899.	Salary of Treasurer.
				Cash.	Deposits in Banks on Interest.	Deposits in Banks not on Interest.			
Edward L. Chase,	Barnstable, .	\$149 20	\$2,957 40	-	-	\$1,993 37	\$51,255 01	\$3,600 00	\$500 00
George H. Tucker,	Berkshire, .	773 59	9,125 55	\$16 06	\$42,505 96	-	226,815 32	110,000 00	1,500 00
George F. Pratt,	Bristol, . .	885 55	18,451 25	-	109,367 00	15 00	907,486 24	1,130,000 00	2,000 00
Jonathan H. Munroe,	Dukes County,	366 67	458 20	-	-	617 55	23,702 61	5,000 00	300 00
E. Kendall Jenkins,	Essex, . .	1,293 21	19,257 15	1,438 89	34,706 72	-	470,434 66	-	2,200 00
Eugene A. Newcomb,	Franklin, .	1,188 72	6,246 06	-	-	5,691 46	115,416 71	53,000 00	600 00
M. Wells Bridge,	Hampden, .	3,306 16	12,306 84	-	40,631 58	2,111 40	333,827 94	230,000 00	1,800 00
Edwin H. Banister,	Hampshire, .	182 46	5,905 70	-	21,847 11	-	119,283 03	53,000 00	800 00
Joseph O. Hayden,	Middlesex, .	1,518 20	36,309 10	-	204,812 61	-	1,180,848 46	1,030,000 00	3,500 00
Henry Paddock,	Nantucket, .	42 00	420 60	-	-	153 84	5,707 29	-	-
Charles H. Smith,	Norfolk, . .	560 75	15,560 45	435 56	8,239 24	3,000 00	379,127 26	75,000 00	2,000 00
Albert Davis,	Plymouth, .	3,401 41	12,824 43	152 22	26,837 72	160 10	204,655 80	60,000 00	1,200 00
Edward A. Brown,	Worcester, .	711 08	29,556 31	1,310 07	106,092 09	-	606,632 53	400,000 00	2,200 00
		\$14,379 00	\$169,379 04	\$3,352 80	\$595,040 03	\$13,742 72	\$4,625,192 86	\$3,149,600 00	-

TABLE No. 2. — *Returns of Clerks of Courts for the Year ending Dec. 31, 1899.*

RECEIPTS.

CLERK OF COURT.	County.	Sales of Writs.	Civil Entries.	Executions and Other Civil Fees.	Certificates, Affidavits and Copies.	Naturalization.	Printing Law Cases.	Payments into Court under Statute and Rules of Court.	From Other Sources.	Balance on Hand Jan. 1, 1899.	Total Receipts.
Smith K. Hopkins,	Barnstable,	\$6 15	\$297 00	\$1 25	\$17 15	\$12 00	\$41 00	\$2,040 40	\$15 00	—	\$344 55
Frank H. Cande,	Berkshire,	17 14	855 00	1 25	277 05	—	109 50	\$2,040 40	\$3 00	—	3,318 34
Elmeon Borden,	Bristol,	29 85	1,902 00	—	304 80	—	184 50	2,856 64	80 00	680 33	6,038 12
Samuel Keniston,	Dukes County,	55	51 00	—	—	—	—	—	—	—	51 55
Edward B. George,	Essex,	47 98	3,519 00	2 75	455 50	—	757 25	4,000 00	44 50	441 71	9,268 69
Clifton L. Field,	Franklin,	9 20	459 00	3 00	118 70	—	—	—	17 55	—	607 45
Robert O. Morris,	Hampden,	43 80	2,351 00	25	401 80	137 00	715 00	12,672 38	15 00	3,799 91	20,136 14
William H. Clapp,	Hampshire,	5 20	396 00	25	115 90	36 00	163 25	7,400 00	36 25	600 00	8,752 85
Theodore O. Hurd,	Middlesex,	51 70	5,451 00	—	507 55	—	1,134 65	7,131 40	—	3,632 80	17,809 10
Josiah F. Murphy,	Nantucket,	50	27 00	—	24 50	8 00	—	—	3 00	—	63 00
Louie A. Cook,	Norfolk,	21 40	1,380 00	8 75	222 20	2 00	599 50	1,200 00	51 67	2,119 16	5,604 68
Edward E. Hobart,	Plymouth,	11 90	1,151 00	—	149 65	—	—	4,903 80	—	—	6,216 35
John Noble (Supreme Judicial),	Suffolk,	5 30	4,195 00	50	673 75	—	2,442 00	9,161 69	2,478 80	8,512 79	27,409 83
Joseph A. Willard (Superior Civil),	Suffolk,	277 85	20,094 00	73 00	1,332 10	—	4,146 72	10,400 15	596 22	16,253 40	52,233 44
John P. Manning (Superior Criminal),	Suffolk,	—	—	—	164 15	2 00	—	26,625 00	—	430 00	27,241 15
Theodore S. Johnson,	Worcester,	38 15	2,603 00	—	296 30	241 00	410 50	5,387 98	170 00	2,598 62	11,745 55
		\$566 67	\$44,701 00	\$91 00	\$5,061 10	\$438 00	\$10,703 87	\$93,839 44	\$3,507 99	\$37,991 72	\$196,909 79

TABLE No. 2. — *Returns of Clerks of Courts for the Year ending Dec. 31, 1899* — Concluded.

EXPENDITURES.

CLERK OF COURT.	County.	State Treasurer, Admissions to Bar.	Paid County Treasurer.	Paid for Print- ing Law Cases.	Paid from Amount held under the Statute and by Order of the Court.	Paid Other Parties.	Balance on Hand Dec. 31, 1899.	Total Expendi- tures.	Salary.
Smith K. Hopkins,	Barnstable,	-	\$311 55	\$33 00	-	-	-	\$344 55	\$1,250 00
Frank H. Candé,	Berkshire,	-	1,410 44	109 50	\$300 00	\$5 00	\$1,493 40	3,318 34	2,800 00
Stiméon Borden,	Bristol,	\$70 00	2,246 65	184 50	1,639 84	-	1,897 13	6,038 12	4,000 00
Samuel Keniston,	Dukes County,	-	51 95	-	-	-	-	51 55	600 00
Edward B. George,	Essex,	-	4,069 73	757 25	595 00	-	3,846 71	9,268 69	5,200 00
Clifton L. Field,	Franklin,	5 00	602 45	-	-	-	-	607 45	1,800 00
Robert O. Morris,	Hampden,	-	2,989 20	478 40	14,569 12	196 25	1,903 17	20,136 14	3,500 00
William H. Clapp,	Hampshire,	-	752 85	-	7,400 00	-	600 00	8,752 85	2,300 00
Theodore C. Hurd,	Middlesex,	-	7,144 90	-	8,662 65	-	2,001 55	17,809 10	6,000 00
Josiah F. Murphy,	Nantucket,	-	63 00	-	-	-	-	63 00	600 00
Louis A. Cook,	Norfolk,	30 00	1,640 85	599 50	2,375 00	-	959 33	5,604 68	2,800 00
Edward E. Hobart,	Plymouth,	-	1,307 55	-	4,453 80	5 00	450 00	6,216 35	2,000 00
John Noble (Supreme Judicial),	Suffolk,	2,240 00	3,710 15	2,442 00	6,970 74	647 80	11,439 14	27,469 83	6,500 00
Joseph A. Willard (Superior Civil),	Suffolk,	-	21,932 59	3,719 07	12,493 12	598 70	13,489 96	52,233 44	6,500 00
John P. Manning (Superior Criminal),	Suffolk,	-	416 15	-	-	13,375 00	8,450 00	27,241 15	6,000 00
Theodore S. Johnson,	Worcester,	135 00	3,089 05	410 50	6,587 98	-	1,523 02	11,745 55	5,200 00
		\$2,480 00	\$51,738 66	\$8,733 72	\$66,047 25	\$19,827 75	\$48,073 41	\$196,900 79	-

TABLE NO. 3. — *Returns of District Courts for the Year ending Dec. 31, 1899.*
RECEIPTS.

	County and District.	FROM DEFENDANTS, ETC., FOR ACCOUNT OF				Defendants and County Treasurer for Witnesses.	Depositors in Lieu of Surety, and Tender in Civil Cases.	Sale of Writs.	Entries, including Poor Debtor Cases.	Other Civil Fees, Copies, and Bastardy Fees.
		County or State.	Cities or Towns.	Complainants, Informants or Beneficiaries.						
Frederick C. Swift, justice, Barnstable,	Barnstable, First,	-	\$713 00	-		\$437 55	-	\$14 75	\$73 50	\$1 25
Raymond A. Hopkins, justice, Provincetown.	Barnstable, Second,	-	1,102 54	-		400 00	-	11 55	35 75	50
Edwin B. Cady, clerk, North Adams, .	Berkshire, Northern,	-	2,319 05	-		600 00	\$1,000 00	15 50	388 25	-
Dempster J. Coleman, clerk, Great Barrington.	Berkshire, Southern,	\$30 00	949 12	-		200 00	546 73	17 27	127 00	3 35
Walter B. Smith, clerk, Pittsfield, .	Berkshire, Central,	10 00	1,563 16	\$10 00		395 50	992 75	23 00	371 00	8 00
Franklin H. B. Munson, clerk, Adams, .	Berkshire, Fourth,	-	2,330 59	96 64		250 00	527 00	10 15	125 00	-
Albert Fuller, clerk, Taunton, . . .	Bristol, First,	100 00	3,433 35	54 00		1,095 10	2,760 10	77 45	416 00	31 85
Augustus B. Leonard, clerk, Fall River,	Bristol, Second,	-	9,572 80	-		3,390 20	1,425 00	99 65	651 50	90 20
Thomas J. Cobb, clerk, New Bedford, .	Bristol, Third,	168 64	7,059 39	226 40		1,014 26	21 12	49 50	368 00	37 75
Edmund G. Eldridge, justice, Cottage City.	Dukes County,	135 00	349 65	-		100 00	-	95	18 00	-
William Perry, clerk, Salem, . . .	Essex, First,	57 00	3,985 00	156 00		64 55	757 65	49 00	462 25	19 50
George W. Cate, justice, Amesbury, .	Essex, Second,	2 50	927 56	22 50		133 30	-	10 55	98 50	8 75
H. M. Sargent, clerk, Haverhill, . .	Essex, Central Northern,	1 50	3,335 17	105 00		590 08	4,745 07	75 85	793 00	3 50
William S. Allen, clerk, Greenfield, .	Franklin,	-	1,408 78	75 15		400 00	1,553 00	36 55	432 00	10 50
Israel Newton, clerk, Orange, . . .	Franklin, Eastern,	-	258 75	-		100 00	-	2 30	16 50	-
Arthur E. Fitch, clerk, Palmer, . . .	Hampden, Eastern,	-	722 06	-		400 00	1,163 50	6 00	48 50	-
Robert C. Parker, clerk, Westfield, .	Hampden, Western,	103 50	1,085 00	71 84		242 10	200 00	20 65	104 00	5 47

Haynes H. Chilson, clerk, Northampton,	Hampshire,	.	.	.	.	1,991 36	95 24	884 24	975 00	44 60	324 00	3 00
George W. Sanderson, clerk, Ayer,	Middlesex, First Northern,	.	46 20			1,325 77	19 57	400 00	-	6 85	54 50	25
Joseph H. Ladd, clerk, South Framingham.	Middlesex, First Southern,	.	-			1,866 80	10 00	9 00	300 00	19 85	244 00	15 00
William N. Tyler, clerk, Malden,	Middlesex, First Eastern,	.	79 40			4,401 05	27 50	-	1,951 17	83 85	1,549 00	95 70
Dudley Roberts, clerk, Waltham,	Middlesex, Second Eastern,	.	20 00			1,758 55	-	-	275 00	19 91	236 00	13 55
Emerson W. Law, clerk, Cambridge,	Middlesex, Third Eastern,	.	20 00			4,647 00	115 00	-	400 00	108 05	1,143 50	14 25
Arthur E. Gage, clerk, Woburn,	Middlesex, Fourth Eastern,	.	23 00			2,305 00	95 00	600 00	200 00	21 20	363 00	18 60
John S. Keyes, justice, Concord,	Middlesex, Central,	.	-			1,019 84	20 00	200 00	500 00	7 80	63 50	50
Edward S. Fellows, clerk, Dedham,	Norfolk, Northern,	.	40 00			2,078 26	5 00	303 90	490 00	37 40	421 50	24 72
Michael F. Ward, clerk, Stoughton,	Norfolk, Southern,	.	20 00			1,466 00	18 70	750 00	-	5 90	150 25	3 00
John P. S. Churchill, clerk, Quincy,	Norfolk, Eastern,	.	171 50			3,492 99	92 42	1,206 60	1,199 00	40 80	480 00	22 00
Harry L. Howard, clerk, Walpole,	Norfolk, Western,	.	8 40			1,669 08	-	175 00	-	15 95	177 00	8 75
Otis W. Soule, clerk, Abington,	Plymouth, Second,	.	90 00			6,013 76	366 00	598 10	175 00	16 50	181 25	10 50
Benjamin A. Hathaway, clerk, Plymouth.	Plymouth, Third,	.	168 58			1,339 77	204 61	155 00	868 77	5 75	72 00	50
William L. Chipman, clerk, Wareham,	Plymouth, Fourth,	.	-			842 90	10 00	155 00	-	7 00	56 00	-
Charles B. Boyce, clerk, Gardner,	Worcester, First Northern,	.	100 00			1,433 08	-	400 00	-	18 25	157 25	25
Frederick H. Berger, clerk, Webster,	Worcester, First Southern,	.	31 58			1,678 45	-	437 16	51 06	9 30	88 50	75
Arthur A. Putnam, justice, Uxbridge,	Worcester, Second Southern,	.	-			1,289 11	19 86	200 00	994 00	18 50	130 00	10 85
Charles A. Dewey, justice, Milford,	Worcester, Third Southern,	.	-			1,695 37	12 69	104 00	-	8 90	69 00	1 25
William E. Fowler, justice, Westborough.	Worcester, First Eastern,	.	3 05			811 73	43 79	-	200 00	1 35	68 00	1 00
Frank E. Howard, clerk, Clinton,	Worcester, Second Eastern,	.	-			2,549 57	15 00	307 40	60 72	16 00	143 00	23 80
Edward T. Raymond, clerk, Worcester,	Worcester, Central,	.	315 00			4,396 30	341 00	-	15,586 98	181 35	1,458 00	36 00
			\$1,744 85			\$91,187 31	\$2,328 91	\$16,698 04	\$39,918 62	\$1,213 73	\$12,208 00	\$519 84

TABLE No. 3. — *Returns of District Courts for the Year ending Dec. 31, 1899* — Continued.

	County and District.	Natural- ization Fees.	Fees not payable to any Public Authority.	Other Moneys, Personal Ad- vances.	BALANCE ON HAND JAN. 1, 1899, DUE			Total Receipts.
					County or State.	Cities and Towns.	Other Persons.	
Frederick C. Swift, justice, Barnstable,	Barnstable, First,	-	-	-	-	-	-	\$1,240 05
Raymond A. Hopkins, justice, Provincetown,	Barnstable, Second,	-	-	-	-	-	-	1,550 34
Edwin B. Cady, clerk, North Adams,	Berkshire, Northern,	\$127 00	\$193 00	-	\$8 57	-	-	4,651 37
Dempster J. Coleman, clerk, Great Barrington,	Berkshire, Southern,	27 00	36 25	-	13 15	-	\$20 00	1,969 87
Walter B. Smith, clerk, Pittsfield,	Berkshire, Central,	123 00	31 25	-	-	-	50 00	3,577 66
Franklin H. B. Munson, clerk, Adams,	Berkshire, Fourth,	89 00	56 00	\$19 16	12 25	-	-	3,515 79
Albert Fuller, clerk, Taunton,	Bristol, First,	159 00	202 00	-	-	-	-	8,323 85
Augustus B. Leonard, clerk, Fall River,	Bristol, Second,	518 00	123 25	-	-	-	355 17	16,225 77
Thomas J. Cobb, clerk, New Bedford,	Bristol, Third,	296 00	138 50	-	-	-	-	9,379 56
Edmund G. Eldridge, justice, Cottage City,	Dukes County,	-	-	7 11	31 80	-	-	642 51
William Perry, clerk, Salem,	Essex, First,	156 00	259 00	-	20 00	-	-	5,985 95
George W. Cate, justice, Amesbury,	Essex, Second,	-	40 00	-	-	-	-	1,238 66
H. M. Sargent, clerk, Haverhill,	Essex, Central Northern,	281 00	296 00	-	-	-	56 06	10,282 23
William S. Allen, clerk, Greenfield,	Franklin,	65 00	44 00	-	-	-	-	4,024 98
Israel Newton, clerk, Orange,	Franklin, Eastern,	59 00	-	-	-	-	-	436 55
Arthur E. Fitch, clerk, Palmer,	Hampden, Eastern,	129 00	56 00	18 63	1 98	-	-	2,545 67
Robert C. Parker, clerk, Westfield,	Hampden, Western,	31 00	65 25	11 96	-	-	25 00	1,965 77

	Hampshire,	190 00	126 00	-	\$777 20	-	5,410 64
Haynes H. Chilson, clerk, Northampton,	Middlesex, First Northern,	61 00	7 25	-	68 33	-	1,989 72
George W. Sanderson, clerk, Ayer,	Middlesex, First Southern,	35 00	48 75	-	50 23	25 00	2,623 63
Joseph H. Ladd, clerk, South Framingham,	Middlesex, First Eastern,	138 00	18 00	-	-	130 00	8,473 67
William N. Tyler, clerk, Malden,	Middlesex, Second Eastern,	52 00	158 25	-	261 85	-	2,845 11
Dudley Roberts, clerk, Waltham,	Middlesex, Third Eastern,	26 00	138 00	-	-	-	6,609 80
Emerson W. Law, clerk, Cambridge,	Middlesex, Fourth Eastern,	50 00	210 00	-	63	-	3,886 43
Arthur E. Gage, clerk, Woburn,	Middlesex, Central,	-	-	-	32 00	45 30	1,888 94
John S. Keyes, justice, Concord,	Norfolk, Northern,	4 00	96 00	-	-	-	3,500 78
Edward S. Fellows, clerk, Dedham,	Norfolk, Southern,	27 00	54 00	-	81 32	255 96	2,902 56
Michael F. Ward, clerk, Stoughton,	Norfolk, Eastern,	153 00	93 20	-	-	10 70	6,962 21
John P. S. Churchill, clerk, Quincy,	Norfolk, Western,	19 00	23 50	-	53 10	-	2,150 38
Harry L. Howard, clerk, Walpole,	Plymouth, Second,	78 00	13 00	-	-	-	7,542 11
Otis W. Soule, clerk, Abington,	Plymouth, Third,	46 00	164 75	-	53 10	200 00	3,278 83
Benjamin A. Hathaway, clerk, Plymouth,	Plymouth, Fourth,	16 00	22 00	-	98 17	-	1,207 07
William L. Chipman, clerk, Warcham,	Worcester, First Northern,	165 00	33 00	-	-	-	2,306 83
Charles B. Boyce, clerk, Gardner,	Worcester, First Southern,	237 00	34 00	-	106 27	254 02	2,928 09
Frederick H. Berger, clerk, Webster,	Worcester, Second Southern,	-	-	-	37 80	-	2,700 12
Arthur A. Putnam, justice, Uxbridge,	Worcester, Third Southern,	-	-	-	14 15	31 85	1,974 71
Charles A. Devoy, justice, Milford,	Worcester, First Eastern,	-	-	8 95	80 40	-	1,218 27
William E. Fowler, justice, Westborough,	Worcester, Second Eastern,	137 00	196 00	-	-	-	3,448 49
Frank E. Howard, clerk, Clinton,	Worcester, Central,	773 00	-	-	-	-	23,087 63
Edward T. Raymond, clerk, Worcester,		\$4,267 00	\$2,976 20	\$65 81	\$1,025 10	\$979 86	\$176,497 90

TABLE No. 3. — *Returns of District Courts for the Year ending Dec. 31, 1899* — Continued.

EXPENDITURES.

	County and District.	County or State Treasurer.	City or Town Treasurer.	Complainants, Informants or Beneficiaries.	Officers.	Witnesses.	Fees Retained.	Other Persons.
Frederick C. Swift, justice, Barnstable, . . .	Barnstable, First, . . .	\$70 65	\$310 48	\$10 00	\$392 52	\$456 40	-	-
Raymond A. Hopkins, justice, Provincetown, .	Barnstable, Second, . . .	120 90	737 53	40 00	325 01	326 90	-	-
Edwin B. Cady, clerk, North Adams, . . .	Berkshire, Northern, . . .	530 75	2,228 79	-	90 26	541 53	\$193 00	\$1,000 00
Dempster J. Coleman, clerk, Great Barrington, .	Berkshire, Southern, . . .	202 82	609 52	-	336 60	212 80	36 25	256 73
Walter B. Smith, clerk, Pittsfield, . . .	Berkshire, Central, . . .	660 00	1,220 58	10 00	342 58	395 50	31 25	892 75
Franklin H. B. Munson, clerk, Adams, . . .	Berkshire, Fourth, . . .	224 15	1,580 02	96 64	764 93	232 95	56 00	527 00
Albert Fuller, clerk, Taunton, . . .	Bristol First, . . .	784 30	3,112 83	54 00	320 52	1,095 10	202 00	756 00
Augustus B. Leonard, clerk, Fall River, . . .	Bristol, Second, . . .	1,355 60	9,467 90	-	92 90	3,326 20	123 25	1,625 00
Thomas J. Cobb, clerk, New Bedford, . . .	Bristol, Thlr'd, . . .	791 25	6,842 95	226 40	216 44	1,142 90	138 50	15 00
Edmund G. Eldridge, justice, Cottage City, .	Dukes County, . . .	153 95	230 60	-	125 66	79 50	-	-
William Perry, clerk, Salem, . . .	Essex, First, . . .	130 30	3,821 78	156 00	163 22	678 00	259 00	750 00
George W. Cate, justice, Amesbury, . . .	Essex, Second, . . .	115 30	898 48	22 50	29 08	133 30	40 00	-
H. M. Sargent, clerk, Haverhill, . . .	Essex, Central Northern, . . .	1,164 85	2,932 61	105 00	402 56	590 08	296 00	4,789 38
William S. Allen, clerk, Greenfield, . . .	Franklin, . . .	109 45	1,408 78	75 15	-	834 60	44 00	1,550 00
Israel Newton, clerk, Orange, . . .	Franklin, Eastern, . . .	59 00	138 58	-	120 17	76 90	-	-
Arthur E. Fitch, clerk, Palmer, . . .	Hampden, Eastern, . . .	454 70	351 65	-	370 41	128 80	56 00	1,184 11
Robert C. Parker, clerk, Westfield, . . .	Hampden, Western, . . .	335 35	843 35	65 00	259 47	315 12	65 25	4 10
Haynes H. Chilson, clerk, Northampton, . .	Hampshire, . . .	300 20	2,768 56	95 24	-	1,006 37	126 00	1,114 27

	George W. Sanderson, clerk, Ayer,	Middlesex, First Northern,	61 00	762 07	19 57	563 79	561 88	7 25	-
	Joseph H. Ladd, clerk, South Framingham,	Middlesex, First Southern,	35 00	1,419 51	3 15	457 24	303 65	48 75	325 00
	William N. Tyler, clerk, Malden,	Middlesex, First Eastern,	533 90	2,892 31	27 50	806 39	1,120 60	18 00	2,081 17
	Dudley Roberts, clerk, Waltham,	Middlesex, Second Eastern,	72 00	1,585 68	-	172 87	296 50	158 25	275 00
	Emerson W. Law, clerk, Cambridge,	Middlesex, Third Eastern,	296 75	4,433 55	115 00	213 45	1,013 05	138 00	400 00
	Arthur E. Gage, clerk, Woburn,	Middlesex, Fourth Eastern,	73 00	2,292 00	95 00	-	943 45	210 00	200 00
	John S. Keyes, justice, Concord,	Middlesex, Central,	110 41	445 96	20 00	450 54	443 32	-	400 00
	Edward S. Fellows, clerk, Dedham,	Norfolk, Northern,	146 49	2,078 26	5 00	-	685 03	96 00	490 00
	Michael F. Ward, clerk, Stoughton,	Norfolk, Southern,	314 56	1,306 16	23 70	121 14	566 30	54 00	-
	John P. S. Churchill, clerk, Quincy,	Norfolk, Eastern,	600 45	1,063 32	92 42	2,415 12	1,421 80	93 20	1,199 00
	Harry L. Howard, clerk, Walpole,	Norfolk, Western,	97 15	1,069 68	-	-	311 45	23 50	-
	Otis W. Soule, clerk, Abington,	Plymouth, Second,	370 25	4,985 25	366 00	1,928 51	598 10	13 00	150 00
	Benjamin A. Hathaway, clerk, Plymouth,	Plymouth, Third,	214 58	1,126 43	204 61	221 34	267 95	164 75	968 77
	William L. Chipman, clerk, Wrentham,	Plymouth, Fourth,	79 00	722 00	10 00	121 80	144 30	22 00	-
	Charles B. Boyce, clerk, Gardner,	Worcester, First Northern,	488 29	434 30	-	998 78	352 46	33 00	-
	Frederick H. Berger, clerk, Webster,	Worcester, First Southern,	451 82	874 08	-	712 05	294 39	34 00	45 71
	Arthur A. Putnam, justice, Uxbridge,	Worcester, Second Southern,	169 35	711 31	19 86	599 93	170 70	-	994 00
	Charles A. Dewey, justice, Milford,	Worcester, Third Southern,	89 95	227 47	12 69	1,479 24	110 60	-	-
	William E. Fowler, justice, Westborough,	Worcester, First Eastern,	55 45	503 42	43 79	317 26	98 35	-	200 00
	Frank E. Howard, clerk, Clinton,	Worcester, Second Eastern,	319 80	1,552 97	15 00	996 00	307 40	196 00	00 00
	Edward T. Raymond, clerk, Worcester,	Worcester, Central,	1,625 99	2,266 62	341 00	2,129 08	1,237 36	-	15,686 98
			\$13,724 71	\$71,957 34	\$2,370 22	\$19,117 97	\$22,827 69	\$2,976 20	\$37,839 97

TABLE No. 3. — *Returns of District Courts for the Year ending Dec. 31, 1899* — Concluded.

EXPENDITURES.

	County and District.	BALANCE ON HAND DEC. 31, 1899, DUE			Total Payments.	Officers' Bills certified to Cities and Towns.	Salary.
		County or State.	Cities and Towns.	Other Persons.			
Frederick C. Swift, justice, Barnstable,	Barnstable, First,	-	-	-	\$1,240 05	\$145 25	\$1,000 00
Raymond A. Hopkins, justice, Provincetown,	Barnstable, Second,	-	-	-	1,550 34	554 71	1,000 00
Edwin B. Cady, clerk, North Adams,	Berkshire, Northern,	\$67 04	-	-	4,651 37	90 26	1,000 00
Dempster J. Coleman, clerk, Great Barrington,	Berkshire, Southern,	35	-	\$314 80	1,969 87	404 00	700 00
Walter B. Smith, clerk, Pittsfield,	Berkshire, Central,	-	-	25 00	3,577 66	155 69	1,000 00
Franklin H. B. Munson, clerk, Adams,	Berkshire, Fourth,	34 10	-	-	3,515 79	151 49	600 00
Albert Fuller, clerk, Taunton,	Bristol, First,	-	-	2,004 10	8,328 85	4,137 96	1,100 00
Augustus B. Leonard, clerk, Fall River,	Bristol, Second,	-	-	234 92	16,225 77	1,098 71	1,800 00
Thomas J. Cobb, clerk, New Bedford,	Bristol, Third,	-	-	6 12	9,379 56	204 53	1,300 00
Edmund G. Eldridge, justice, Cottage City,	Dukes County,	52 30	\$0 50	-	642 51	44 91	500 00
William Perry, clerk, Salem,	Essex, First,	20 00	-	7 65	5,985 95	75 18	1,300 00
George W. Cate, justice, Amesbury,	Essex, Second,	-	-	-	1,238 66	13 68	1,200 00
H. M. Sargent, clerk, Haverhill,	Essex, Central Northern,	-	-	1 75	10,282 23	10 89	1,000 00
William S. Allen, clerk, Greenfield,	Franklin,	-	-	3 00	4,024 98	1,767 70	700 00
Israel Newton, clerk, Orange,	Franklin, Eastern,	41 90	-	-	436 55	91 98	200 00
Arthur E. Fitch, clerk, Palmer,	Hampden, Eastern,	-	-	-	2,545 67	456 36	500 00
Robert C. Parker, clerk, Westfield,	Hampden, Western,	45 99	30	31 84	1,965 77	325 99	600 00

Haynes H. Chilson, clerk, Northampton,	Hampshire,	-	-	5,410 64	1,768 70	1,300 00
George W. Sanderson, clerk, Ayer,	Middlesex, First Northern,	14 25	-	1,989 72	619 93	600 00
Joseph H. Ladd, clerk, South Framingham,	Middlesex, First Southern,	31 33	-	2,623 63	242 04	800 00
William N. Tyler, clerk, Malden,	Middlesex, First Eastern,	291 45	642 35	8,473 67	-	1,600 00
Dudley Roberts, clerk, Waltham,	Middlesex, Second Eastern,	284 81	-	2,845 11	15 79	1,000 00
Emerson W. Law, clerk, Cambridge,	Middlesex, Third Eastern,	-	-	6,609 80	213 45	1,600 00
Arthur E. Gage, clerk, Woburn,	Middlesex, Fourth Eastern,	59 98	13 00	3,886 43	113 18	900 00
John S. Keyes, justice, Concord,	Middlesex, Central,	-	18 71	1,888 94	62 93	800 00
Edward S. Fellows, clerk, Dedham,	Norfolk, Northern,	-	-	3,500 78	1,028 27	800 00
Michael F. Ward, clerk, Stoughton,	Norfolk, Southern,	100 90	415 80	2,902 55	1,208 14	500 00
John P. S. Churchill, clerk, Quincy,	Norfolk, Eastern,	-	-	6,962 21	420 07	1,000 00
Harry L. Howard, clerk, Walpole,	Norfolk, Western,	48 60	-	2,150 38	1,604 73	500 00
Otis W. Soule, clerk, Abington,	Plymouth, Second,	-	-	7,542 11	2,010 30	650 00
Benjamin A. Hathaway, clerk, Plymouth,	Plymouth, Third,	10 40	-	3,278 83	366 67	500 00
William L. Chipman, clerk, Wareham,	Plymouth, Fourth,	107 97	-	1,207 07	255 00	500 00
Charles B. Boyce, clerk, Gardner,	Worcester, First Northern,	-	-	2,306 83	354 93	800 00
Frederick H. Berger, clerk, Webster,	Worcester, First Southern,	147 10	357 44	2,928 09	1,317 97	800 00
Arthur A. Putnam, justice, Uxbridge,	Worcester, Second Southern,	44 97	-	2,700 12	704 34	1,400 00
Charles A. Dewey, justice, Milford,	Worcester, Third Southern,	3 35	20 51	1,974 71	1,617 89	1,600 00
William E. Fowler, justice, Westborough,	Worcester, First Eastern,	-	-	1,218 27	139 86	1,000 00
Frank E. Howard, clerk, Clinton,	Worcester, Second Eastern,	-	-	3,448 49	138 06	1,000 00
Edward T. Raymond, clerk, Worcester,	Worcester, Central,	-	-	23,087 63	497 67	2,250 00
		\$1,406 79	\$1,468 61	\$176,497 60	\$24,429 21	-

TABLE No. 4. — *Returns of Police Courts for the Year ending Dec. 31, 1899.*

RECEIPTS.

	County.	FROM DEFENDANTS, ETC., FOR ACCOUNT OF			Defendants and County Treasurer for Witnesses.	Depositors in Lieu of Surety. Tender in Civil Cases.	Sale of Writs.	Entries, including Poor Debtor Cases.	Other Civil Fees, Copies, Bastardy Fees.
		County or State.	Cities or Towns.	Complainants, Informants or Beneficiaries.					
Patriclus H. Casey, justice, Lee,	Berkshire, . . .	-	\$811 17	-	\$50 00	\$660 00	\$12 00	\$66 00	\$0 75
Sanborn G. Tenney, justice, Williamstown,	Berkshire, . . .	-	338 60	-	47 75	-	1 90	16 00	1 25
Carleton H. Parsons, clerk, Gloucester,	Essex, . . .	\$130 00	3,082 00	\$168 19	94 31	25 00	65 20	382 25	18 75
William F. Moyes, clerk, Lawrence,	Essex, . . .	105 00	9,237 00	167 50	1,489 50	57 33	71 75	605 00	23 25
Charles Leighton, clerk, Lynn,	Essex, . . .	74 70	4,479 50	111 50	737 70	1,125 19	111 85	902 50	31 40
Edward F. Bartlett, clerk, Newburyport,	Essex, . . .	1 75	1,083 41	51 75	273 27	-	11 65	95 75	2 50
Cornelius J. Driscoll, clerk, Chicopee,	Hampden, . . .	-	1,772 00	30 00	125 00	500 00	14 40	80 00	75
Thomas J. Tierney, clerk, Holyoke,	Hampden, . . .	-	4,816 25	-	333 60	22,496 03	88 25	504 00	12 75
George Leonard, clerk, Springfield,	Hampden, . . .	10 00	7,848 50	106 50	382 60	7,715 73	144 00	1,350 00	63 50
James F. Savage, clerk, Lowell,	Middlesex, . . .	232 50	11,736 42	176 80	1,236 80	8,626 25	102 07	828 00	72 04
J. F. J. Otterson, clerk, Marlborough,	Middlesex, . . .	-	1,041 00	20 00	200 00	670 00	11 65	96 00	75
Henry L. Whitelsey, clerk, West Newton,	Middlesex, . . .	100 00	2,285 80	110 00	-	168 00	32 85	383 80	47 50
Herbert A. Chapin, clerk, Somerville,	Middlesex, . . .	10 00	3,115 00	185 00	700 00	348 00	47 20	485 50	14 80
Harry W. Flagg, clerk, Brockton,	Plymouth, . . .	10 00	5,530 00	85 00	1,000 00	9,373 00	71 42	614 00	13 00
Joseph M. Curley, clerk, Chelsea,	Suffolk, . . .	120 00	2,838 01	45 00	1,119 80	1,630 00	23 80	340 50	12 75
Wylon G. Hayes, clerk, Fitchburg,	Worcester, . . .	-	2,772 90	28 45	355 49	2,195 00	61 05	479 00	29 00
		\$793 95	\$62,857 56	\$1,285 69	\$8,145 82	\$55,487 53	\$871 04	\$7,238 30	\$344 74

TABLE No. 4. — *Returns of Police Courts for the Year ending Dec. 31, 1899* — Continued.

RECEIPTS.

	County.	Natural- ization Fees.	Fees not payable to any Public Authority.	Other Money. Personal Advances.	BALANCE ON HAND JAN. 1, 1899, DUE			Total Receipts.
					County or State.	Cities or Towns.	Other Persons.	
Patricius H. Casey, justice, Lee,	Berkshire, .	-	-	-	\$100 85	-	-	\$1,700 77
Sanborn G. Tenney, justice, Williamstown,	Berkshire, .	-	-	\$1 80	3 60	-	-	430 90
Carleton H. Parsons, clerk, Gloucester,	Essex, .	\$216 00	\$252 50	-	79 05	\$481 00	\$34 95	5,029 20
William F. Moyes, clerk, Lawrence, .	Essex, .	354 00	331 00	-	-	-	16 00	12,457 33
Charles Leighton, clerk, Lynn, .	Essex, .	162 00	18 50	-	-	-	5 59	7,760 43
Edward F. Bartlett, clerk, Newburyport, .	Essex, .	88 00	10 25	34	12 25	-	-	1,630 92
Cornelius J. Driscoll, clerk, Chicopee,	Hampden, .	120 00	156 00	-	-	-	-	2,798 15
Thomas J. Tierney, clerk, Holyoke, .	Hampden, .	221 00	351 25	-	-	-	-	28,823 13
George Leonard, clerk, Springfield, .	Hampden, .	261 00	-	-	-	-	45 95	17,927 78
James F. Savage, clerk, Lowell, .	Middlesex, .	335 00	116 75	-	-	-	-	23,512 63
J. F. J. Otterson, clerk, Marlborough, .	Middlesex, .	69 00	42 00	8 40	93 80	-	-	2,252 60
Henry L. Whittlesey, clerk, West Newton,	Middlesex, .	70 00	211 00	-	114 86	394 63	17 00	3,943 44
Herbert A. Chapin, clerk, Somerville,	Middlesex, .	6 00	554 00	60	19 65	-	75	5,486 50
Harry W. Flagz, clerk, Brockton, .	Plymouth, .	154 00	13 25	-	26 70	-	300 00	17,190 37
Joseph M. Curley, clerk, Chelsea, .	Suffolk, .	29 00	-	330 54	25 00	-	-	6,414 40
Wylon G. Hayes, clerk, Fitchburg, .	Worcester, .	385 00	441 50	-	-	-	-	6,747 39
		\$2,470 00	\$2,498 00	\$341 68	\$475 76	\$875 63	\$420 24	\$144,105 94

TABLE No. 4. — *Returns of Police Courts for the Year ending Dec. 31, 1899* — Continued.

EXPENDITURES.

	County.	County or State Treasurer.	City or Town Treasurers.	Complainants, Informants or Beneficiaries.	Officers.	Witnesses.	Self, Fees Retained.	Other Persons.
Patricius H. Casey, justice, Lee,	Berkshire,	\$78 75	\$811 17	-	\$274 67	\$108 60	-	\$660 00
Sanborn G. Tenney, justice, Williamstown,	Berkshire,	3 60	83 93	-	-	66 90	-	1 80
Carleton H. Parsons, clerk, Gloucester,	Essex,	402 11	3,569 42	\$168 19	2 06	583 45	\$252 50	25 02
William F. Moyes, clerk, Lawrence,	Essex,	1,184 00	9,237 00	167 50	-	1,489 50	331 00	22 00
Charles Leighton, clerk, Lynn,	Essex,	1,282 45	4,472 00	111 50	7 50	737 70	18 50	1,128 43
Edward F. Bartlett, clerk, Newburyport,	Essex,	199 65	1,028 28	51 75	55 47	231 05	10 25	-
Cornelius J. Driscoll, clerk, Chicopee,	Hampden,	163 85	1,779 50	12 50	-	186 30	156 00	600 00
Thomas J. Tierney, clerk, Holyoke,	Hampden,	826 00	4,469 76	-	346 49	333 60	351 25	22,496 03
George Leonard, clerk, Springfield,	Hampden,	2,228 50	7,711 50	111 50	137 00	382 60	-	7,253 65
James F. Savage, clerk, Lowell,	Middlesex,	1,195 47	10,906 05	176 80	951 81	1,539 50	116 75	8,626 25
J. F. J. Otterson, clerk, Marlborough,	Middlesex,	69 00	1,041 00	20 00	-	363 20	42 00	673 60
Henry L. Whitteley, clerk, West Newton,	Middlesex,	181 00	2,063 26	110 00	158 56	331 90	211 00	1 05 00
Harry A. Chapin, clerk, Somerville,	Middlesex,	563 50	3,115 00	185 00	-	700 60	554 00	348 60
Henry W. Flagg, clerk, Brockton,	Plymouth,	820 53	5,334 22	85 00	195 78	1,056 89	13 25	9,073 00
Joseph M. Curley, clerk, Chelsea,	Suffolk,	100 00	2,820 73	45 00	17 28	1,901 39	-	1,530 00
Wylou G. Hayes, clerk, Fitchburg,	Worcester,	954 05	2,224 53	28 45	548 37	555 49	441 50	2,195 00
		\$10,252 46	\$60,647 35	\$1,273 19	\$2,094 99	\$10,368 67	\$2,498 00	\$54,699 38

TABLE No. 4. — *Returns of Police Courts for the Year ending Dec. 31, 1899* — Concluded.

EXPENDITURES.

	County.	BALANCE ON HAND DEC. 31, 1899, DUE			Total Ex- penditures.	Officers' Bills certified to Cities and Towns.	Salary.
		County or State.	Cities or Towns.	Other Persons.			
Patricius H. Casey, Justice, Lee,	Berkshire,	\$42 25	-	-	\$1,700 77	\$648 03	\$1,000 00
Sanborn G. Tenney, Justice, Williamstown,	Berkshire,	-	-	-	430 90	80 37	600 00
Carleton H. Parsons, clerk, Gloucester,	Essex,	-	-	\$36 45	5,929 20	-	1,000 00
William F. Moyes, clerk, Lawrence,	Essex,	-	-	26 33	12,457 33	-	1,400 00
Charles Leighton, clerk, Lynn,	Essex,	-	-	2 35	7,760 43	-	1,400 00
Edward F. Bartlett, clerk, Newburyport,	Essex,	54 47	-	-	1,630 92	15 65	800 00
Cornelius J. Driscoll, clerk, Chicopee,	Hampden,	-	-	-	2,798 15	-	500 00
Thomas J. Tierney, clerk, Holyoke,	Hampden,	-	-	-	28,823 13	-	1,300 00
George Leonard, clerk, Springfield,	Hampden,	-	-	103 03	17,927 78	182 17	1,400 00
James F. Savage, clerk, Lowell,	Middlesex,	-	-	-	23,512 63	34 03	2,000 00
J. F. J. Otterson, clerk, Marlborough,	Middlesex,	43 80	-	-	2,292 60	-	800 00
Henry L. Whittlesey, clerk, West Newton,	Middlesex,	246 11	\$468 61	17 00	3,943 44	-	900 00
Herbert A. Chapin, clerk, Somerville,	Middlesex,	19 05	-	75	5,486 50	-	1,000 00
Harry W. Flagg, clerk, Brockton,	Plymouth,	11 70	-	600 00	17,160 37	191 89	1,000 00
Joseph M. Curley, clerk, Chelsea,	Suffolk,	-	-	-	6,414 40	-	1,200 00
Wyclon G. Hayes, clerk, Fitchburg,	Worcester,	-	-	-	6,747 39	225 10	1,200 00
		\$417 38	\$468 61	\$785 91	\$144,105 94	\$1,377 89	-

TABLE No. 5. — Returns of Municipal Courts for the Year ending Dec. 31, 1899.

RECEIPTS.

	FROM DEFENDANTS, ETC., FOR ACCOUNT OF			Witness Account.	Surety and Tender.	Sale of Writs.	Entries, including Poor Debtor Cases.	Other Civil Fees, Copies, Bastardy Fees.	Bail Fees, etc, not payable to Public Authority.	From Other Parties.	Balance on Hand Jan. 1, 1899.	Total Receipts.
	County or State.	Cities or Towns.	Complainants, Informants or Beneficiaries.									
Fred. C. Ingalls, clerk (Criminal), Boston.	\$130 00	\$23,738 00	\$70 00	-	\$33,173 00	-	-	\$48 80	-	-	-	\$57,159 80
Orsino G. Sleeper, clerk (Civil), Boston.	-	-	-	-	8,376 23	\$1,756 70	\$21,125 05	1,160 05	\$16 00	-	\$2,649 34	35,083 37
Willard S. Allen, clerk, East Boston,*	-	3,306 50	82 50	\$624 40	900 00	11 10	144 00	14 50	282 00	-	100 00	5,465 00
Frank J. Tuttle, clerk, South Boston, .	-	5,022 00	25 00	-	2,537 00	20 05	181 25	3 50	1,016 00	-	-	8,804 80
William F. Harding, clerk, Charles-town.	60 00	6,157 50	60 00	-	800 00	8 55	105 00	24 50	-	-	-	7,215 55
Maurice J. O'Connell, clerk, Roxbury,	-	10,807 84	-	-	10,535 00	39 55	456 00	76 60	13 00	-	800 00	22,727 99
Edward W. Brewer, clerk, West Roxbury,	10 00	1,879 30	40 10	-	474 25	8 90	106 00	18 25	312 00	\$4 00	81 37	2,934 17
N. T. Meritt, Jr., clerk, Dorchester, .	-	2,731 25	41 20	-	1,710 00	5 30	112 00	30 00	377 00	-	1,005 70	6,012 45
Henry P. Kennedy, clerk, Brighton, .	10 90	901 20	51 40	241 40	-	3 50	110 00	-	82 00	-	-	1,400 40
Philip S. Parker, clerk, Brookline, .	-	386 00	10 00	1 20	-	27 60	347 00	26 10	23 25	29 00	291 35	1,141 50
	\$210 90	\$54,929 59	\$380 20	\$867 00	\$58,505 48	\$1,881 25	\$22,686 30	\$1,402 30	\$2,121 25	\$33 00	\$4,927 76	\$147,945 03

* East Boston is a district court, but is tabulated here for convenience.

TABLE No. 5. — *Returns of Municipal Courts for the Year ending Dec. 31, 1899 — Concluded.*

EXPENDITURES.

	Paid County or State Treasurer.	Paid City or Town Treasurers.	Complainants, Informants or Beneficiaries.	Officers.	Witnesses.	Fees Retained.	Other Persons.	BALANCE ON HAND DEC. 31, 1899, DUE			Total Expenditures.	Fees and Expenses of Officers certified to City and Town Treasurers.	Salary.
								County or State.	Cities or Towns.	Other Persons.			
Fred. C. Ingalls, clerk (Criminal), Boston.	\$130 00	\$25,806 80	\$70 00	-	-	-	\$31,153 00	-	-	-	\$57,159 80	\$1,116 92	\$3,000 00
Orsino G. Sleeper, clerk (Civil), Boston.	24,546 75	-	-	-	-	\$16 00	8,129 75	\$2,060 45	-	\$330 42	35,083 37	-	8,000 00
Willard S. Allen, clerk, East Boston,*	-	3,476 10	82 50	-	\$624 40	282 00	900 00	100 00	-	-	5,465 00	-	1,400 00
Frank J. Tuttle, clerk, South Boston,	-	4,353 33	77 50	\$94 68	687 50	1,016 00	2,575 79	-	-	-	8,804 80	-	1,400 00
William F. Harding, clerk, Charlestown.	60 00	5,706 93	60 00	33 87	554 75	-	800 00	-	-	-	7,215 55	-	1,300 00
Maurice J. O'Connell, clerk, Roxbury.	-	9,087 59	89 00	157 50	1,992 70	13 00	11,113 20	-	-	295 00	22,727 99	-	1,500 00
Edward W. Brewer, clerk, West Roxbury.	158 50	1,308 53	42 12	36 32	517 00	812 00	508 10	50 00	\$1 00	-	2,634 17	-	1,000 00
N. T. Merritt, Jr., clerk, Dorchester,	-	2,941 40	41 20	83 50	246 30	377 00	1,727 95	-	595 10	-	6,012 45	-	1,000 00
Henry P. Kennedy, clerk, Brighton,	124 40	901 20	51 40	-	241 40	82 00	-	-	-	-	1,400 40	84 18	900 00
Philip S. Parker, clerk, Brookline, .	435 70	382 72	10 00	52 67	80 10	23 25	-	73 90	83 16	-	1,141 50	1 00	500 00
	\$26,455 35	\$53,944 60	\$523 72	\$458 54	\$4,944 75	\$2,121 25	\$56,907 79	\$2,284 35	\$679 26	\$625 42	\$147,945 03	\$1,152 10	-

* East Boston is a district court, but is tabulated here for convenience.

TABLE No. 6. — Returns of Trial Justices for the Year ending Dec. 31, 1899.

RECEIPTS.

	Defendants in Criminal Cases.	Civill Fees.	COUNTY TREASURER.			Miscel- laneous.	Personally advanced (if any).	BALANCE ON HAND JAN. 1, 1899.			Total Receipts.
			Justice Fees.	Inquest Fees.	Witness Fees.			Due County.	Due Cities and Towns.	Due Other Persons.	
<i>Berkshire County.</i>											
William C. Spaulding, W. Stockbridge, .	\$67 73	-	\$58 00	\$15 00	\$47 90	-	-	-	\$1 26	\$1 68	\$191 57
<i>Essex County.</i>											
George H. Poor, Andover,	246 00	\$3 50	144 00	-	10 00	\$8 00	-	\$0 20	-	-	411 70
Charles A. Sayward, Ipswich, . . .	415 21	-	589 00	10 10	44 10	24 00	\$11 20	8 10	37	-	1,102 08
William C. Fabens, Marblehead, . .	228 00	11 60	586 30	-	72 00	38 00	18 30	-	-	-	954 20
William M. Rogers, Methuen, . . .	623 09	-	691 00	-	95 00	42 00	1 45	5 90	50 00	-	1,508 35
Newton P. Frye, North Andover, . .	119 00	6 00	136 00	-	24 20	-	-	31 40	17 00	-	333 60
Joseph T. Wilson, Nahant,	426 00	-	253 50	-	67 20	-	-	-	-	-	746 70
Amos Merrill, Peabody,	1,207 85	-	886 55	-	58 05	35 00	9 80	-	-	-	2,197 25
J. Scott Todd, Rowley,	22 10	-	17 00	-	1 20	-	-	-	-	-	40 30
George M. Amerlge, Saugus,	376 00	4 00	542 50	-	95 35	50 00	-	14 80	-	-	1,082 65

Middlesex County.

George L. Hemenway, Hopkinton, . . .	255 00	-	159 00	-	-	12 00	-	14 20	-	440 20
Ralph E. Joslin, Hudson, . . .	275 00	1 25	505 00	12 10	100 00	6 00	90	34 20	-	934 45
Henry C. Mulligan, Natick, . . .	1,476 00	58 00	1,724 00	-	150 00	-	-	36 90	-	3,444 90

Nantucket County.

Allen Coffin, Nantucket, . . .	39 00	-	27 00	-	-	-	11 40	25 00	5 00	107 40
George E. Moore, Nantucket, . . .	95 00	9 00	46 00	9 00	58 00	-	-	-	-	217 60

Worcester County.

Matthew Walker, Barre, . . .	183 00	30 25	127 00	-	75 00	8 30	-	26 38	-	449 93
Henry E. Cottle, Brookfield, . . .	380 00	15 00	334 00	10 00	150 00	5 38	-	-	-	894 38
Dennis Healy, Hardwick, . . .	102 00	12 00	135 00	-	80 00	-	-	-	-	329 00
Harry C. Bascom, Leominster, . . .	624 00	17 00	614 00	-	50 00	13 50	-	34 30	-	1,352 80
Chauncey W. Carter, Leominster, . . .	321 00	-	260 00	-	35 40	-	-	-	-	616 40
Sylvander Bothwell, North Brookfield, . . .	457 00	35 55	229 00	-	50 00	-	-	-	-	771 55
Albert W. Curtis, Spencer, . . .	328 99	-	400 00	10 00	35 00	-	-	56	-	774 55
John W. Tyler, Warren, . . .	234 00	10 00	118 00	30 00	20 00	-	-	-	-	412 00
Frank B. Spalter, Winchendon, . . .	1,061 65	-	660 93	-	250 00	-	-	5 60	-	1,978 18
	\$80,562 53	\$213 15	\$80,242 78	\$96 20	\$1,509 00	\$242 18	\$53 05	\$237 54	\$73 63	\$21,201 74

TABLE No. 6. — *Returns of Trial Justices for the Year ending Dec. 31, 1899 — Concluded.*

EXPENDITURES.

	County Treasurer.	City or Town Treasurers.	Officers.	Witnesses.	Complainants, Informants or Beneficiaries.	Fees retained.	Other Persons.	CASH ON HAND, DUE			Total.	Officers' Bills certified to City or Town Treasurers.	
								County.	Cities and Towns.	Other Persons.			
<i>Berkshire County.</i>													
William C. Spaulding, West Stockbridge,	-	\$16 12	\$54 55	\$41 40	-	\$73 00	-	\$6 50	-	-	\$101 57	\$177 09	
<i>Essex County.</i>													
George H. Poor, Andover,	-	222 00	3 40	7 60	\$5 00	155 50	-	12 60	\$5 00	-	411 70	-	
Charles A. Sayward, Ipswich,	\$10 00	33 24	334 52	53 50	27 50	623 10	\$1 80	8 10	10 32	-	1,102 08	38 87	
William C. Fabens, Marblehead,	-	216 50	11 50	90 30	-	635 00	-	-	-	-	964 20	16 50	
William M. Rogers, Methuen,	15 00	570 00	-	102 35	13 00	733 00	-	-	75 00	-	1,508 35	-	
Newton P. Frye, North Andover,	-	84 54	51 46	29 66	-	142 00	-	25 94	-	-	333 60	-	
Joseph T. Wilson, Nahant,	-	324 50	-	68 70	50 00	253 50	50 00	-	-	-	746 70	56 10	
Amos Merrill, Peabody,	-	1,180 35	-	67 85	27 50	921 55	-	-	-	-	2,107 25	7 43	
J. J. Scott Todd, Rowley,	-	11 46	10 64	1 20	-	17 00	-	-	-	-	40 30	15 72	
George M. Amerige, Saugus,	10 00	291 00	-	97 55	75 00	546 50	-	12 60	-	\$50 00	1,082 05	-	

Middlesex County.

George L. Hemenway, Hopkinton, . . .	-	148 89	101 11	8 90	5 00	171 00	-	5 30	-	-	440 20	24 41
Ralph E. Joallin, Hudson, . . .	30 00	255 00	-	125 10	-	524 35	-	-	-	-	934 45	93 78
Henry O. Mulligan, Natick, . . .	-	53 74	1,302 92	155 30	59 34	1,782 00	-	31 00	-	-	3,444 90	64 39

Nantucket County.

Allen Coffin, Nantucket, . . .	-	9 99	45 41	24 15	-	27 00	-	85	-	-	107 40	-
George E. Moore, Nantucket, . . .	-	95 00	-	58 60	-	64 00	-	-	-	-	217 60	81 62

Worcester County.

Matthew Walker, Barre, . . .	20 00	29 70	123 30	87 58	10 00	105 55	-	13 80	-	-	449 93	88 12
Henry E. Cottle, Brookfield, . . .	-	37 66	302 34	129 20	40 00	369 18	-	16 00	-	-	894 38	431 86
Dennis Healy, Hardwick, . . .	-	65 68	11 08	69 35	-	147 00	-	10 65	25 24	-	329 00	104 12
Harry O. Bascom, Leominster, . . .	10 00	421 03	180 47	80 00	-	657 00	-	4 30	-	-	1,352 80	-
Chauncey W. Carter, Leominster, . . .	-	208 22	81 75	45 60	15 00	260 00	5 83	-	-	-	616 40	-
Sylvander Bothwell, North Brookfield, . . .	-	457 00	-	25 62	-	264 55	-	24 38	-	-	771 55	277 75
Albert W. Curtis, Spencer, . . .	-	109 60	219 39	26 60	-	410 00	-	8 96	-	-	774 55	195 24
John W. Tyler, Warren, . . .	10 00	121 67	97 33	14 90	5 00	158 00	-	5 10	-	-	412 00	39 34
Frank B. Spalter, Winchendon, . . .	10 00	731 61	221 79	314 80	35 00	660 93	-	4 05	-	-	1,978 18	427 17

\$115 00 \$5,095 10 \$3,212 90 \$1,725 81 \$367 34 \$9,761 61 \$57 03 \$190 73 \$115 56 \$50 00 \$21,201 74 \$2,139 51

TABLE No. 7. — Returns of Registers of Probate and Insolvency for the Year ending Dec. 31, 1899.

RECEIPTS.

REGISTER.	County.	Probate Fees, Certificates, Copies, etc.	Deposits in Insolvency, including Fees.	Deposits in Composition, including Fees.	From State Treasurer, for Clerk Hire.	From All Other Sources.	BALANCE ON HAND JAN. 1, 1899.			Total Receipts.
							Probate Account	Insolvency Account.	Composition Account.	
Freeman H. Lothrop, .	Barnstable, .	\$237 27	-	-	\$413 35	-	\$84 19	\$37 84	\$207 13	\$979 78
Frederic R. Shaw, .	Berkshire, .	315 05	-	\$19 49	600 00	\$36 01	-	470 52	940 31	2,381 38
Arthur M. Alger, .	Bristol, .	828 01	-	-	1,209 96	-	-	53 00	17 00	2,107 97
Beriah T. Hillman, .	Dukes County, .	17 65	-	-	-	12 25	7 65	-	-	37 55
Jeremiah T. Mahoney, .	Essex, .	1,374 60	-	-	2,945 00	-	439 85	1,609 00	1,237 41	7,665 86
Francis N. Thompson, .	Franklin, .	281 85	-	-	160 00	-	-	198 78	-	640 63
Samuel B. Spooner, .	Hampden, .	610 71	-	7,643 96	829 00	-	-	41 00	44 38	9,169 05
Hubbard M. Abbott, .	Hampshire, .	293 75	-	-	220 00	1 99	-	-	-	515 74
Samuel H. Folsom, .	Middlesex, .	2,878 85	\$30 00	561 62	4,048 32	2,324 15	752 32	2,879 09	1,338 73	14,813 08
Henry Riddell, .	Nantucket, .	18 50	-	-	-	-	25 00	-	-	43 50
Jonathan Cobb, .	Norfolk, .	912 22	-	-	675 00	-	-	1,013 28	3,971 58	6,572 08
John C. Sullivan, .	Plymouth, .	309 07	-	2,193 39	1,020 00	-	1 57	39 34	61 49	3,624 86
Elijah George, .	Suffolk, .	2,984 65	66 00	-	-	-	847 25	9,835 00	2,131 97	15,804 87
George H. Harlow, .	Worcester, .	1,348 50	-	391 55	4,308 00	-	369 40	1,644 05	1,168 54	9,230 04
		\$12,410 68	\$96 00	\$10,810 01	\$16,428 63	\$2,374 40	\$2,527 23	\$17,980 90	\$11,118 54	\$73,646 39

TABLE No. 7. — *Returns of Registers of Probate and Insolvency for the Year ending Dec. 31, 1899 — Concluded.*

EXPENDITURES.

REGISTER.	County.	Paid State Treasurer.	Depositors, Assignees, and Publication in Insolvency.	Creditors, Depositors, and Expenses in Composition.	For Clerk Hire.	For All Other Purposes.	BALANCE ON HAND DEC. 31, 1899.			Total Expenditures.	Salary.
							Probate Account.	Insolvency Account.	Composition Account.		
Freeman H. Lothrop, .	Barnstable, .	\$270 46	-	-	\$355 35	\$58 00	\$51 00	\$37 84	\$207 13	\$979 78	\$1,300 00
Frederic R. Shaw, .	Berkshire, .	315 05	-	\$877 98	600 00	36 01	-	470 52	281 82	2,381 38	1,800 00
Arthur M. Alger, .	Bristol, .	619 96	-	-	1,209 96	-	208 05	53 00	17 00	2,107 97	2,500 00
Beriah T. Hillman, .	Dukes County, .	25 30	-	-	-	12 25	-	-	-	37 55	700 00
Jeremiah T. Mahoney, .	Essex, .	1,522 70	-	1,237 41	2,945 00	-	291 75	1,669 00	-	7,665 86	3,300 00
Francis N. Thompson, .	Franklin, .	281 85	-	-	160 00	-	-	198 78	-	640 63	1,500 00
Samuel B. Spooner, .	Hampden, .	610 71	-	7,669 79	829 00	-	-	41 00	18 55	9,169 05	2,500 00
Hubbard M. Abbott, .	Hampshire, .	295 74	-	-	220 00	-	-	-	-	515 74	1,600 00
Samuel H. Folsom, .	Middlesex, .	3,231 20	\$330 75	1,822 50	6,195 00	177 47	733 82	2,244 49	77 85	14,813 08	4,000 00
Henry Riddell, .	Nantucket, .	25 00	-	-	-	8 50	10 00	-	-	43 50	700 00
Jonathan Cobb, .	Norfolk, .	912 22	-	3,971 58	675 00	-	-	1,013 28	-	6,572 08	2,300 00
John C. Sullivan, .	Plymouth, .	310 64	-	2,193 39	1,020 00	-	-	39 34	61 49	3,624 86	1,800 00
Elijah George, .	Suffolk, .	4,388 80	436 00	2,089 29	-	-	809 70	8,068 40	42 68	15,864 87	5,000 00
George H. Harlow, .	Worcester, .	1,325 90	-	1,136 72	4,308 00	-	392 00	1,644 05	423 37	9,230 04	3,000 00
		\$14,135 53	\$766 75	\$20,798 66	\$18,517 31	\$292 23	\$2,496 32	\$15,509 70	\$1,129 89	\$73,646 39	-

TABLE NO. 8. — *Returns of Registers of Deeds for the Year ending Dec. 31, 1899.*

RECEIPTS.

REGISTER.	County.	District.	Copies.	Plans.	Discharges.	Attachments.	Recording.	Other Money.	Balance Jan. 1, 1899.	Total Receipts.
Andrew F. Sherman,	Barnstable,	Northern,	\$90 70	\$25 00	\$1 00	\$21 75	\$2,035 52	-	-	\$2,173 97
Arthur W. Safford,	Berkshire,	Middle,	39 55	2 00	17 25	39 75	1,988 40	\$19 75	-	2,069 70
Henry M. Pitt,	Berkshire,	Southern,	16 25	2 00	17 00	42 75	1,549 95	-	\$113 75	1,741 70
Malcolm Douglass,	Berkshire,	Northern,	20 45	1 00	21 75	20 75	601 40	-	-	665 35
Joseph E. Wilbar,	Bristol,	Southern,	90 70	12 00	98 75	63 75	2,452 84	-	183 80	2,901 84
George B. Richmond,	Bristol,	Southern,	62 40	2 00	119 25	42 75	1,797 30	-	135 25	2,158 95
Charles E. Mills,	Bristol,	Fall River,	241 20	5 00	24 75	68 75	2,236 90	-	-	2,576 60
J. Littleton O. Wimpenny,	Dukes County,		-	1 50	17 50	3 25	223 75	-	25 00	271 00
Aretas R. Sanborn,	Essex,	Northern,	33 45	18 50	52 50	65 50	2,636 90	-	-	2,806 85
Willard J. Hale,	Essex,	Southern,	505 05	149 50	135 75	207 00	9,630 70	-	-	10,628 00
John D. Bouker,	Franklin,		24 15	1 00	27 00	45 00	1,531 60	-	-	1,628 75
James R. Wells,	Hampden,		143 95	17 50	262 00	210 00	7,439 90	-	-	8,073 35
Robert W. Lyman,	Hampshire,		58 70	13 50	100 50	51 00	2,197 10	-	-	2,420 80
Joseph P. Thompson,	Middlesex,	Northern,	107 70	49 00	235 80	55 50	3,534 15	-	-	3,982 15
Edwin O. Childs,	Middlesex,	Southern,	724 60	477 50	332 50	388 50	26,213 85	11 25	2,417 25	30,565 45
Lauriston Bunker,	Nantucket,		5 50	2 75	11 75	1 50	365 20	-	15 05	401 75
John H. Burdakin,	Norfolk,		343 85	252 10	36 75	242 14	9,939 44	-	-	10,814 28
William S. Danforth,	Plymouth,		173 10	21 50	22 25	91 00	5,887 34	-	414 45	6,809 64
Thomas F. Temple,	Suffolk,		877 10	303 50	666 00	740 25	25,913 55	-	-	28,500 40
Harvey B. Wilder,	Worcester,	Worcester,	398 45	61 50	157 75	188 25	10,112 90	-	843 65	11,762 50
David H. Merriam,	Worcester,	Northern,	61 30	15 50	16 50	55 00	2,617 35	-	-	2,765 65
			\$4,018 15	\$1,433 85	\$2,357 30	\$2,644 14	\$120,896 04	\$31 00	\$4,148 20	\$135,518 68

TABLE No. 8. — *Returns of Registers of Deeds for the Year ending Dec. 31, 1899* — Concluded.

EXPENDITURES:

REGISTER.	County.	District.	Paid County Treasurer.	Other Parties.	Balance Dec. 31, 1899.	Total Expenditures.	Salary.
Andrew F. Sherman,	Barnstable, .	Northern,	\$2,173 97	-	-	\$2,173 97	\$1,500 00
Arthur W. Safford,	Berkshire, .	Middle,	2,069 70	-	-	2,069 70	1,500 00
Henry M. Pitt, .	Berkshire, .	Southern,	1,610 45	-	\$131 25	1,741 70	1,500 00
Malcolm Douglass, .	Berkshire, .	Berkshire, .	665 35	-	-	665 35	600 00
Joseph E. Wilbar, .	Bristol, .	Northern,	2,706 17	-	195 67	2,901 84	2,000 00
George B. Richmond,	Bristol, .	Southern,	2,018 30	-	140 65	2,158 95	2,200 00
Charles E. Mills, .	Bristol, .	Fall River,	2,576 60	-	-	2,576 60	2,200 00
Littleton C. Wimpenny,	Dukes County,	. . . . .	254 75	-	16 25	271 00	600 00
Aretas R. Sanborn, .	Essex, .	Northern,	2,806 85	-	-	2,806 85	1,700 00
Willard J. Hale,	Essex, .	Southern,	10,628 00	-	-	10,628 00	4,000 00
John D. Bouker,	Franklin, .	. . . . .	1,628 75	-	-	1,628 75	1,500 00
James R. Wells,	Hampden, .	. . . . .	8,073 35	-	-	8,073 35	2,800 00
Robert W. Lyman, .	Hampshire,	. . . . .	2,229 10	-	191 70	2,420 80	1,800 00
Joseph P. Thompson,	Middlesex, .	Northern,	3,982 15	-	-	3,982 15	2,000 00
Edwin O. Childs, .	Middlesex, .	Southern,	28,344 90	-	2,220 55	30,565 45	5,000 00
Lauriston Bunker, .	Nantucket, .	. . . . .	376 70	-	25 05	401 75	600 00
John H. Burdakin, .	Norfolk, .	. . . . .	9,930 58	-	883 70	10,814 28	3,000 00
William S. Danforth,	Plymouth, .	. . . . .	6,148 79	-	460 85	6,609 64	2,600 00
Thomas F. Temple,	Suffolk, .	. . . . .	28,500 40	-	-	28,500 40	5,500 00
Harvey B. Wilder, .	Worcester, .	. . . . .	10,887 85	-	874 65	11,762 50	3,000 00
David H. Merriam, .	Worcester, .	Northern,	2,765 65	-	-	2,765 65	1,800 00
			\$130,378 36	-	\$5,140 32	\$135,518 68	-

TABLE No. 9. — Returns of Sheriffs for the Year ending Dec. 31, 1899.

RECEIPTS.

SHERIFF.	County.	From Defend- ants, Fines, Costs and Forfeitures.	From County Treasurer.	Other Moneys.	Balance Jan. 1, 1899.	Total Receipts.
Judah H. Chase,	Barnstable,	\$75 00	-	-	-	\$75 00
Charles W. Fuller,	Berkshire,	287 55	-	-	-	287 55
Edwin H. Evans,	Bristol,	2,608 20	\$318 04	-	-	2,926 24
Jason L. Dexter,	Dukes County,	-	50 00	\$243 96	-	293 96
Samuel A. Johnson,	Essex,	5,690 11	150 00	-	-	5,840 11
Isaac Chenery,	Franklin,	165 00	-	75 00	-	240 00
Embury P. Clark,	Hampden,	611 39	-	-	-	611 39
Jalrus E. Clark,	Hampshire,	598 74	316 62	-	-	915 36
John R. Fairbairn,	Middlesex,	7,451 25	-	-	-	7,451 25
Josiah F. Barrett,	Nantucket,	15 00	80 89	29 77	-	125 66
Samuel H. Capen,	Norfolk,	1,021 50	3,685 98	-	-	4,707 48
Alpheus K. Harmon,	Plymouth,	1,330 35	-	-	-	1,330 35
John B. O'Brien,	Suffolk,	21,299 70	-	544 30	-	21,844 00
Robert H. Chamberlain,	Worcester,	5,055 61	-	-	-	5,055 61
		\$46,209 40	\$4,601 53	\$893 03	-	\$51,703 96

TABLE No. 9. — *Returns of Sheriffs for the Year ending Dec. 31, 1899 — Concluded.*
EXPENDITURES.

SHERIFF.	County.	Paid County Treasurer.	Paid Other Persons.	Balance on Hand Dec. 31, 1899.	Total Expenditures.	Salary.
Judah H. Chase,	Barnstable,	\$75 00	-	-	\$75 00	\$800 00
Charles W. Fuller,	Berkshire,	287 55	-	-	287 55	1,600 00
Edwin H. Evans,	Bristol,	2,608 20	\$318 04	-	2,926 24	3,000 00
Jason L. Dexter,	Dukes County,	-	293 96	-	293 96	325 00
Samuel A. Johnson,	Essex,	5,437 61	402 50	-	5,840 11	2,500 00
Isaac Chenery,	Franklin,	165 00	75 00	-	240 00	800 00
Embury P. Clark,	Hampden,	611 39	-	-	611 39	1,500 00
Jairus E. Clark,	Hampshire,	598 74	316 62	-	915 36	1,000 00
John R. Fairbairn,	Middlesex,	7,451 25	-	-	7,451 25	3,000 00
Josiah F. Barrett,	Nantucket,	15 00	110 66	-	125 66	300 00
Samuel H. Capen,	Norfolk,	1,021 50	3,685 98	-	4,707 48	1,200 00
Alpheus K. Harmon,	Plymouth,	1,330 35	-	-	1,330 35	900 00
John B. O'Brien,	Suffolk,	21,826 00	18 00	-	21,844 00	3,000 00
Robert H. Chamberlain,	Worcester,	5,055 61	-	-	5,055 61	2,500 00
		\$46,483 20	\$5,220 76	-	\$51,703 96	-

TABLE No. 10. — *Returns of Keepers of Jails and Masters of Houses of Correction for the Year ending Dec. 31, 1899.*

RECEIPTS.

KEEPER OR MASTER.	From Defend- ants, Fines, Costs and Forfeitures.	For Board of Prisoners.	For Labor of Prisoners.	Sales of Materials, etc.	From County Treasurer.	Other Moneys.	Balance Jan. 1, 1899.	Total Receipts.
George H. Cash, Barnstable,	\$270 00	\$13 00	-	\$120 87	\$350 00	-	-	\$758 87
Charles W. Fuller, Plattsfield,	442 82	157 05	-	50	-	\$17 00	\$142 23	759 60
I. Granville Carrier, Taunton,	1,165 00	14 00	-	106 96	323 72	93 06	440 94	2,143 68
J. Arthur Taylor, New Bedford,	4,358 99	83 70	\$35,420 10	209 52	-	-	2,925 45	42,997 76
Hiram Crowell, Edgartown,	-	138 50	-	-	-	-	-	138 50
Charles W. Morrill, Ipswich,	20 00	-	200 00	206 73	-	-	71 85	498 58
Charles A. Stillings, Lawrence,	2,379 50	7 00	-	254 28	-	-	-	2,640 78
Charles L. Ayers, Newburyport,	400 50	-	-	-	-	-	-	400 50
Samuel A. Johnson, Salem,	1,416 00	-	730 19	186 26	-	718 86	-	3,051 56
Charles S. Richardson, Greenfield,	431 00	25	1,907 69	354 36	-	-	-	2,693 05
Embury P. Clark, Springfield,	1,977 00	38 20	7,704 04	825 22	-	-	-	10,544 46
Jairus E. Clark, Northampton,	532 00	1 00	947 99	241 35	-	152 00	-	1,874 34
Alvah S. Baker, Lowell,	1,702 70	84 50	4,699 70	94 81	-	-	-	6,581 71
John R. Fairbairn, Cambridge,	3,757 00	326 50	30,481 49	557 93	-	4,500 00	-	39,622 92
Fred. F. Parker, Nantucket,	-	61 56	-	-	1 00	-	-	62 56
Samuel H. Capen, Dedham,	1,833 58	-	11,977 83	84 30	-	-	-	13,895 71
Alpheus K. Harmon, Plymouth,	788 80	5 75	449 18	-	-	-	-	1,241 83
John B. O'Brien, Boston,	3,460 00	685 25	-	64 70	-	-	-	4,209 95
B. D. Dwinell, Fitchburg,	1,009 00	-	4,189 46	857 70	-	-	-	6,056 16
Robert H. Chamberlain, Worcester,	2,744 00	215 05	3,449 93	192 07	-	16 10	-	6,617 15
	\$28,685 99	\$1,831 31	\$102,157 60	\$4,357 56	\$674 72	\$5,497 02	\$3,580 47	\$146,784 67

TABLE No. 10. — *Returns of Keepers of Jails and Masters of Houses of Correction for the Year ending Dec. 31, 1899* —
Concluded.

EXPENDITURES.

KEEPER OR MASTER.	Paid County Treasurer.	Paid City or Town Treasurers.	Paid Other Persons.	Balance on Hand Dec. 31, 1899.	Total Expenditures.	Salary.
George H. Cash, Barnstable,	\$158 87	\$245 00	\$350 00	—	\$753 87	\$400 00
Charles W. Fuller, Pittsfield,	262 01	449 34	—	\$48 25	759 60	1,000 00
I. Granville Carrier, Taunton,	348 40	941 96	331 92	521 40	2,143 68	800 00
J. Arthur Taylor, New Bedford,	35,669 54	3,243 99	67 10	4,017 13	42,997 76	2,000 00
Hiram Crowell, Edgartown,	—	—	138 50	—	138 50	200 00
Charles W. Morrill, Ipswich,	268 18	51 00	—	179 40	498 58	1,200 00
Charles A. Stillings, Lawrence,	577 78	1,998 00	65 00	—	2,640 78	1,300 00
Charles L. Ayers, Newburyport,	—	400 50	—	—	400 50	900 00
Samuel A. Johnson, Salem,	1,937 96	1,106 00	7 60	—	3,051 56	1,000 00
Charles S. Richardson, Greenfield,	2,512 06	1,145 75	35 25	—	2,693 05	1,000 00
Embury P. Clark, Springfield,	8,567 46	1,957 00	20 00	—	10,544 46	1,000 00
Jairus E. Clark, Northampton,	1,372 34	502 00	—	—	1,874 34	1,000 00
Alvah S. Baker, Lowell,	4,929 11	1,651 10	1 50	—	6,581 71	1,500 00
John R. Fairbairn, Cambridge,	36,111 92	3,411 00	100 00	—	39,622 92	1,000 00
Fred. F. Parker, Nantucket,	—	—	62 56	—	62 56	50 00
Samuel H. Capen, Dedham,	12,291 71	1,604 00	—	—	13,895 71	1,000 00
Alpheus K. Harmon, Plymouth,	619 93	621 90	—	—	1,241 83	1,000 00
John B. O'Brien, Boston,	4,149 95	—	60 00	—	4,209 95	1,000 00
B. D. Dwinnell, Fitchburg,	5,097 16	959 00	—	—	6,056 16	1,400 00
Robert H. Chamberlain, Worcester,	3,923 15	2,606 50	87 50	—	6,617 15	1,000 00
	\$118,797 52	\$21,894 04	\$1,326 93	\$4,766 18	\$146,784 67	—

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